

Deloitte & Touche LLP
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Jimmy Berry
Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

**FIRST INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS INDEPENDENT AUDITOR AND ADVISOR
FROM OCTOBER 15, 2018 THROUGH FEBRUARY 28, 2019**

Name of Applicant:	Deloitte & Touche LLP
Retained to Provide Professional Services as:	Independent Auditor and Advisor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 22, 2019 [Docket No. 1736]
Period for which Compensation and Reimbursement is Sought:	October 15, 2018 – February 28, 2019
Professional Fees	\$ 2,324,770.50
Amount of Expense Reimbursement Sought	\$ <u>47,154.66</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	\$ <u>2,371,925.16</u>

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

This is a(n) _____ Monthly X Interim _____ Final Fee Application/Statement

PRIOR MONTHLY FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
March 15, 2019	October 15 – November 30, 2018	\$ 1,411,044.00	\$20,031.02	\$1,128,835.20	\$20,031.02
April 3, 2019	December 1 – December 31, 2018	\$ 580,935.00	\$11,451.92	N/A	N/A
April 15, 2019	January 1 – January 31, 2019	\$ 173,211.50	\$9,300.27	N/A	N/A
April 15, 2019	February 1 – February 28, 2019	\$159,580.00	\$6,371.45	N/A	N/A
Total		\$2,324,770.50	\$47,154.66	\$1,128,835.20	\$20,031.02

PERSONNEL

For the First Interim Fee Application Period from October 15, 2018 – February 28, 2019

Advisory Services - ASC 606

Professional	Level	Rate	Hours	Fees
Berry, Jim	Partner/Principal	\$925.00	2.3	\$2,127.50
Bradfield, Derek	Partner/Principal	\$925.00	2.4	\$2,220.00
Mallaro, Brian	Partner/Principal	\$925.00	0.6	\$555.00
Chiriatti, Chris	Partner/Principal	\$925.00	0.6	\$555.00
Lauret, Kyle	Senior Manager	\$625.00	14.3	\$8,937.50
Williams, Adam	Senior Manager	\$625.00	0.8	\$500.00
Chang, Stephen	Manager	\$525.00	1.6	\$840.00
Fitzgerald, Connor	Senior Consultant	\$450.00	10.2	\$4,590.00
Sorenson, Peter	Senior Consultant	\$450.00	9.7	\$4,365.00
Allen, Michael	Consultant	\$295.00	7.9	\$2,330.50
Professional Subtotal:			50.4	\$27,020.50

Advisory Services - ASC 842

Professional	Level	Rate	Hours	Fees
Garrett, Brad	Partner/Principal	\$925.00	1.5	\$1,387.50
Coleman, Brandon	Partner/Principal	\$925.00	1.0	\$925.00
Mallaro, Brian	Partner/Principal	\$925.00	0.4	\$370.00
Lauret, Kyle	Senior Manager	\$625.00	2.0	\$1,250.00
Pesa, Lauren	Senior Manager	\$625.00	1.3	\$812.50
Professional Subtotal:			6.2	\$4,745.00

Advisory Services - ASC 852

Professional	Level	Rate	Hours	Fees
Berry, Jim	Partner/Principal	\$925.00	0.7	\$647.50
Bradfield, Derek	Partner/Principal	\$925.00	0.3	\$277.50
Weinert McDonnell, Lesley	Partner/Principal	\$925.00	9.6	\$8,880.00
Bradfield, Derek	Partner/Principal	\$650.00	10.5	\$6,825.00
Hartmann, Becky	Senior Manager	\$625.00	11.4	\$7,125.00
Lauret, Kyle	Senior Manager	\$625.00	12.2	\$7,625.00
Staiger, Jt	Senior Manager	\$625.00	3.2	\$2,000.00
Berland, Taylor	Manager	\$525.00	14.1	\$7,402.50
Chang, Stephen	Manager	\$525.00	4.6	\$2,415.00
Lonnemann, Malorie	Manager	\$525.00	3.2	\$1,680.00
Nanda, Priyanka	Manager	\$210.00	0.5	\$105.00
Fitzgerald, Connor	Senior Consultant	\$450.00	14.3	\$6,435.00
Jain, Yash R	Senior Consultant	\$180.00	43.7	\$7,866.00
McManus, Joseph	Senior Consultant	\$450.00	23.4	\$10,530.00
Sorenson, Peter	Senior Consultant	\$450.00	42.4	\$19,080.00
Straub, Kelsey	Senior Consultant	\$450.00	33.4	\$15,030.00
Allen, Michael	Consultant	\$295.00	30.5	\$8,997.50
Professional Subtotal:			258.0	\$112,921.00

Advisory Services - SOC Reports

Professional	Level	Hours	Fees
Weinert, Lesley	Partner/Principal	4.2	
Yauch, Glenn	Partner/Principal	0.4	
Berggren, Maureen	Managing Director	21.4	
Bihm, Christy	Managing Director	2.7	
Dixon, Teagan	Senior Manager	1.3	
Lauret, Kyle	Senior Manager	5.1	
Williams, Adam	Senior Manager	1.4	
Berland, Taylor	Manager	5.5	
Lonnemann, Malorie	Manager	15.7	
Vajhala, Phani Kiran	Manager	44.9	
Fitzgerald, Connor	Senior Consultant	0.5	
McShane, Connor	Senior Consultant	0.2	
Riordan, Katy	Senior Consultant	40.6	
Smietanski, Meredith	Senior Consultant	103.1	
Straub, Kelsey	Senior Consultant	56.0	
Allen, Michael	Consultant	8.7	
Augustian, Jenn	Consultant	25.1	
Borcher, Scott	Consultant	5.4	
Hunt, Elliott	Consultant	0.5	
Hoye, Jim	Consultant	50.1	
King, Elizabeth	Consultant	7.2	
Bougadis, Blake	Consultant	24.7	
Castellano, Carrie	Consultant	0.9	
Mason, David	Consultant	69.5	
Nguyen, Donna	Consultant	16.8	
Patni, Paridhi	Consultant	2.2	
Srividya, Vidya	Consultant	14.0	
Rosi, Matthew	Consultant	6.7	
Professional Subtotal:		534.8	\$150,000.00

Audit Services²

Professional	Level	Hours	Fees
Berry, Jim	Partner/Principal	99.8	
Berrill, Liz	Partner/Principal	30.5	
Bradfield, Derek	Partner/Principal	0.2	
Garrett, Brad	Partner/Principal	1.4	
Hurwitz, Scott	Partner/Principal	2.8	
Klein, Sara	Partner/Principal	1.7	
Kohn, Barry	Partner/Principal	31.7	
Levin, Gary	Partner/Principal	0.9	
Mallaro, Brian	Partner/Principal	2.9	
Mashburn, Brian	Partner/Principal	9.6	
Morrissey, Michael	Partner/Principal	0.3	
Treiber, John	Partner/Principal	2.0	
Tzavelis, Elias	Partner/Principal	0.6	
Weinert McDonnell, Lesley	Partner/Principal	144.1	
Yauch, Glenn	Partner/Principal	31.5	
Berggren, Maureen	Managing Director	21.2	
Dugan, Mike	Managing Director	4.0	
Goncalves, Tony	Managing Director	7.9	
Harrison, Tracy	Managing Director	2.0	
Hermanson, Tom	Managing Director	33.8	
Kapecki, Kenneth	Managing Director	7.1	
Pinto, Sarah	Managing Director	0.7	
Siciliano, Cecilia	Managing Director	0.3	
Rawat, Sue	Senior Manager	6.0	
Anderson, Jenifer	Senior Manager	1.1	
Balester, Jennifer	Senior Manager	3.6	
Burya, Jim	Senior Manager	0.4	
Dixon, Teagan (TJ)	Senior Manager	20.0	
Hartmann, Becky	Senior Manager	52.4	
Lauret, Kyle	Senior Manager	151.4	
Pesa, Lauren	Senior Manager	0.3	
Pyburn, Tim	Senior Manager	0.5	
Slattery, Matthew	Senior Manager	6.4	
Staiger, Jt	Senior Manager	144.0	
Torregrossa, Michelle	Senior Manager	1.4	
Williams, Adam	Senior Manager	60.6	
Adorno, Dan	Manager	23.2	
Beekman, Berna	Manager	42.0	
Berland, Taylor	Manager	108.7	
Chang, Stephen	Manager	84.2	
Enkhbayar, Tuya	Manager	22.6	
Lonnemann, Malorie	Manager	128.7	
Morawiec, Monika	Manager	1.5	
Nanda, Priyanka	Manager	42.7	
Vajhala, Phani Kiran	Manager	136.7	
Babbar, Bhumika	Senior Consultant	38.2	
Jain, Chetna	Senior Consultant	10.0	
Jain, Yash R	Senior Consultant	112.6	
Akopchikyan, Ovsep	Senior Consultant	4.2	
Dail, Amanda	Senior Consultant	1.2	
Fitzgerald, Connor	Senior Consultant	296.9	
Liu, Sky	Senior Consultant	109.3	

McManus, Joseph	Senior Consultant	239.5	
McShane, Connor	Senior Consultant	131.8	
Riordan, Katy	Senior Consultant	276.8	
Shah, Homil	Senior Consultant	0.5	
Smietanski, Meredith	Senior Consultant	409.2	
Sorenson, Peter	Senior Consultant	224.4	
Straub, Kelsey	Senior Consultant	189.1	
Viray, Norell	Senior Consultant	15.7	
Allen, Michael	Staff/Consultant	381.5	
Agarwal, Minu	Staff/Consultant	1.0	
Augustian, Jenn	Staff/Consultant	25.0	
Bakshi, Saurabh	Staff/Consultant	7.9	
Bandic, Alex	Staff/Consultant	1.0	
Bougadis, Blake	Staff/Consultant	166.1	
Borcher, Scott	Staff/Consultant	4.0	
Castellano, Carrie	Staff/Consultant	102.1	
Colletti, James	Staff/Consultant	61.7	
Doster, Kiera	Staff/Consultant	75.5	
Hoye, Jim	Staff/Consultant	320.1	
Jaiswal, Himanshu	Staff/Consultant	178.8	
Jha, Abhinav	Staff/Consultant	166.4	
Kandpal, Neha	Staff/Consultant	1.4	
King, Elizabeth	Staff/Consultant	72.5	
Mason, David	Staff/Consultant	318.9	
Manjwani, Rashmi	Staff/Consultant	2.4	
Mohammed, Muneer	Staff/Consultant	48.5	
Murphy, Karissa	Staff/Consultant	2.6	
Nguyen, Donna	Staff/Consultant	375.3	
Patni, Paridhi	Staff/Consultant	83.4	
Paul, Samantha	Staff/Consultant	49.8	
Pradhan, Smruti	Staff/Consultant	0.4	
Rosi, Matthew	Staff/Consultant	200.9	
Rothstein, Louis	Staff/Consultant	46.3	
Sal, Tanmoy	Staff/Consultant	104.2	
Srividya, Vidya	Staff/Consultant	24.7	
Stone, Kyle	Staff/Consultant	0.8	
Surya Teja, Raavi	Staff/Consultant	4.5	
Venkatasubramanyan, Srikanth	Staff/Consultant	2.0	
Wolter, Devin	Staff/Consultant	2.6	
Billie, Jaclyn	Staff/Consultant	31.5	
Professional Subtotal:		6,398.6	\$1,180,500.00

Audit Services - ASC 842

Professional	Level	Rate	Hours	Fees
Mallaro, Brian	Partner/Principal	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Partner/Principal	\$600.00	0.5	\$300.00
Bruner, Gina	Managing Director	\$600.00	0.9	\$540.00
Dixon, Teagan	Senior Manager	\$500.00	1.1	\$550.00
Hall, Michelle	Senior Manager	\$500.00	1.4	\$700.00
Lauret, Kyle	Senior Manager	\$500.00	4.1	\$2,050.00

Vajhala, Phani	Manager	\$400.00	0.4	\$160.00
McShane, Connor	Senior Consultant	\$300.00	5.7	\$1,710.00
Smietanski, Meredith	Senior Consultant	\$300.00	1.1	\$330.00
Bougadis, Blake	Staff/Consultant	\$200.00	7.1	\$1,420.00
Hoye, Jim	Staff/Consultant	\$200.00	0.6	\$120.00
Nguyen, Donna	Staff/Consultant	\$200.00	0.7	\$140.00
Professional Subtotal:			24.5	\$8,560.00

Out of Scope Audit Services

Professional	Level	Rate	Hours	Fees
Berggren, Maureen	Managing Director	\$600.00	1.8	\$1,080.00
Barton, Trevor	Partner/Principal	\$600.00	0.4	\$240.00
Berrill, Liz	Partner/Principal	\$600.00	4.1	\$2,460.00
Berry, Jim	Partner/Principal	\$600.00	57.7	\$34,620.00
Bradfield, Derek	Partner/Principal	\$600.00	6.2	\$3,720.00
Candela, Kathleen	Managing Director	\$600.00	12.1	\$7,260.00
Collins, Bryan	Partner/Principal	\$600.00	10.6	\$6,360.00
DeFrancis Munn, Diane	Partner/Principal	\$600.00	1.0	\$600.00
Drager, Christine	Managing Director	\$600.00	11.1	\$6,660.00
Garrett, Brad	Partner/Principal	\$600.00	1.0	\$600.00
Feller, Jon	Managing Director	\$600.00	2.3	\$1,380.00
Goncalves, Tony	Managing Director	\$600.00	1.6	\$960.00
Harrison, Tracy	Managing Director	\$600.00	0.6	\$360.00
Hermanson, Tom	Managing Director	\$600.00	9.9	\$5,940.00
Hoffman, David	Partner/Principal	\$600.00	5.9	\$3,540.00
Hurwitz, Scott	Partner/Principal	\$600.00	2.4	\$1,440.00
Kohn, Barry	Partner/Principal	\$600.00		\$0.00
Klein, Sara	Partner/Principal	\$600.00	1.7	\$1,020.00
Kohn, Barry	Partner/Principal	\$600.00	6.7	\$4,020.00
Lademan, Sarah	Partner/Principal	\$600.00	0.7	\$420.00
Little, John	Partner/Principal	\$600.00	2.6	\$1,560.00
Mallaro, Brian	Partner/Principal	\$600.00	7.9	\$4,740.00
Mashburn, Brian	Partner/Principal	\$600.00	0.9	\$540.00
Pinto, Sarah	Managing Director	\$600.00	0.4	\$240.00
Rogers, Chris	Partner/Principal	\$600.00	11.1	\$6,660.00
Sasso, Anthony	Managing Director	\$600.00	12.0	\$7,200.00
Sullivan, Mike	Managing Director	\$600.00	7.6	\$4,560.00
Taylor, Mike	Managing Director	\$600.00	20.2	\$12,120.00
Treiber, John	Partner/Principal	\$600.00	3.2	\$1,920.00
Tzavelis, Elias	Partner/Principal	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Partner/Principal	\$600.00	117.7	\$70,620.00
Weller, Curt	Partner/Principal	\$600.00	3.3	\$1,980.00
Yauch, Glenn	Partner/Principal	\$600.00	9.1	\$5,460.00
Anderson, Jenifer	Senior Manager	\$500.00	2.0	\$1,000.00
Balester, Jennifer	Senior Manager	\$500.00	2.0	\$1,000.00
Chin, Jane	Senior Manager	\$500.00	1.0	\$500.00
DeSanctis, Jen	Senior Manager	\$500.00	7.0	\$3,500.00
Dixon, Teagan (TJ)	Senior Manager	\$500.00	1.6	\$800.00
Ernotte, Ann	Senior Manager	\$500.00	1.6	\$800.00
Hartmann, Becky	Senior Manager	\$500.00	41.4	\$20,700.00
Lauret, Kyle	Senior Manager	\$500.00	197.5	\$98,750.00
Misner, Tricia	Senior Manager	\$500.00	0.4	\$200.00
Pesa, Lauren	Senior Manager	\$500.00	24.5	\$12,250.00
Schmitt, Derek	Senior Manager	\$500.00	1.8	\$900.00
Simpson, Lindsey	Senior Manager	\$500.00	8.2	\$4,100.00

Staiger, Jt	Senior Manager	\$500.00	147.5	\$73,750.00
Swiatkowski, John	Senior Manager	\$500.00	8.0	\$4,000.00
Tepper, Steve	Senior Manager	\$500.00	0.8	\$400.00
Williams, Adam	Senior Manager	\$500.00	31.3	\$15,650.00
Adam, Kristin	Manager	\$400.00	1.0	\$400.00
Adorno, Dan	Manager	\$400.00	1.0	\$400.00
Berland, Taylor	Manager	\$400.00	19.0	\$7,600.00
Boucher, Michelle	Manager	\$400.00	0.4	\$160.00
Brocker, Karla	Manager	\$400.00	2.5	\$1,000.00
Chang, Stephen	Manager	\$400.00	51.6	\$20,640.00
Enkhbayar, Tuya	Manager	\$400.00	1.0	\$400.00
Fielding, Stephen	Manager	\$400.00	6.9	\$2,760.00
Hennelly, McKenna	Manager	\$400.00	2.1	\$840.00
Lonnemann, Malorie	Manager	\$400.00	69.1	\$27,640.00
Morawiec, Monika	Manager	\$400.00	1.7	\$680.00
Nanda, Priyanka	Manager	\$160.00	29.1	\$4,656.00
Redstrom, Kyle	Manager	\$400.00	1.0	\$400.00
Yang, Shell	Manager	\$400.00	1.0	\$400.00
Browning, Maria	Senior Consultant	\$300.00	19.1	\$5,730.00
Dail, Amanda	Senior Consultant	\$300.00	27.4	\$8,220.00
Fitzgerald, Connor	Senior Consultant	\$300.00	131.3	\$39,390.00
Hu, May	Senior Consultant	\$300.00	20.6	\$6,180.00
McManus, Joseph	Senior Consultant	\$300.00	87.2	\$26,160.00
McShane, Connor	Senior Consultant	\$300.00	125.1	\$37,530.00
Riordan, Katy	Senior Consultant	\$300.00	6.8	\$2,040.00
Smietanski, Meredith	Senior Consultant	\$300.00	1.0	\$300.00
Sorenson, Peter	Senior Consultant	\$300.00	109.9	\$32,970.00
Straub, Kelsey	Senior Consultant	\$300.00	201.4	\$60,420.00
Viray, Norell	Senior Consultant	\$300.00	1.0	\$300.00
Prettyman, Carmen	Senior Consultant	\$300.00	34.6	\$10,380.00
Jain, Yash R	Senior Consultant	\$120.00	69.6	\$8,352.00
Allen, Michael	Staff/Consultant	\$200.00	74.5	\$14,900.00
Augustian, Jenn	Staff/Consultant	\$200.00	0.2	\$40.00
Bandic, Alex	Staff/Consultant	\$200.00	0.5	\$100.00
Billie, Jaclyn	Staff/Consultant	\$200.00	12.2	\$2,440.00
Bougadis, Blake	Staff/Consultant	\$200.00	65.1	\$13,020.00
Castellano, Carrie	Staff/Consultant	\$200.00	10.1	\$2,020.00
Chew, Tyng	Staff/Consultant	\$200.00	6.1	\$1,220.00
Colletti, James	Staff/Consultant	\$200.00	2.1	\$420.00
Garbacik, Marissa	Staff/Consultant	\$200.00	4.5	\$900.00
Gutierrez, Dalia	Staff/Consultant	\$200.00	0.4	\$80.00
Hoang, Tuyen	Staff/Consultant	\$200.00	0.4	\$80.00
Hoye, Jim	Staff/Consultant	\$200.00	1.0	\$200.00
King, Elizabeth	Staff/Consultant	\$200.00	1.3	\$260.00
Nguyen, Donna	Staff/Consultant	\$200.00	19.5	\$3,900.00
Paul, Samantha	Staff/Consultant	\$200.00	5.3	\$1,060.00
Rosi, Matthew	Staff/Consultant	\$200.00	32.3	\$6,460.00
Rothstein, Louis	Staff/Consultant	\$200.00	1.0	\$200.00
Wolter, Devin	Staff/Consultant	\$200.00	1.0	\$200.00
Das, Arnab	Staff/Consultant	\$160.00	2.9	\$464.00
Pradhan, Smruti	Staff/Consultant	\$120.00	19.7	\$2,364.00
Bakshi, Saurabh	Staff/Consultant	\$80.00	1.0	\$80.00
Donthisaram, Shravya	Staff/Consultant	\$80.00	28.1	\$2,248.00
Gangisetty, Sujana	Staff/Consultant	\$80.00	28.3	\$2,264.00
Gupta, Anshula	Staff/Consultant	\$80.00	3.2	\$256.00
Jaiswal, Himanshu	Staff/Consultant	\$80.00	12.7	\$1,016.00
Jha, Abhinav	Staff/Consultant	\$80.00	7.6	\$608.00
Patni, Paridhi	Staff/Consultant	\$80.00	0.3	\$24.00

Sal, Tanmoy	Staff/Consultant	\$80.00	6.6	\$528.00
Srividya, Vidya	Staff/Consultant	\$80.00	0.3	\$24.00
Vemu, Vijay	Staff/Consultant	\$80.00	10.0	\$800.00
Tummuri, Ashok Reddy	Staff/Consultant	\$80.00	3.0	\$240.00
Professional Subtotal :			2,194.5	\$803,244.00

Preparation of Fee Applications

Professional	Level	Rate	Hours	Fees
Staiger, Jt	Senior Manager	\$500.00	2.3	\$1,150.00
Abrom, Carisa	Senior Consultant	\$300.00	12.3	\$3,690.00
Riordan, Katy	Senior Consultant	\$300.00	0.4	\$120.00
Gutierrez, Dalia	Staff/Consultant	\$200.00	164.1	\$32,820.00
Professional Subtotal :			179.1	\$37,780.00

TOTAL HOURS AND FEES REQUESTED	9,646.1	\$2,324,770.50
---------------------------------------	----------------	-----------------------

COMPENSATION BY CATEGORY

For the First Interim Fee Application Period from October 15, 2018 – February 28, 2019

Categories	Hours	Fees
Advisory Services - ASC 606	50.4	\$27,020.50
Advisory Services - ASC 842	6.2	\$4,745.00
Advisory Services - ASC 852	258.0	\$112,921.00
Advisory Services - SOC Reports	534.8	\$150,000.00
Audit Services	6,398.6	\$1,180,500.00
Audit Services - ASC 842	24.5	\$8,560.00
Out of Scope Audit Services	2,194.5	\$803,244.00
Preparation of Fee Applications	179.1	\$37,780.00
Fee's Category Subtotal :	9,646.1	\$2,324,770.50

EXPENSES BY CATEGORY

For the First Interim Fee Application Period from October 15, 2018 – February 28, 2019

Expense Categories	Total Expenses for the Period
Mileage	\$17,842.67
Meals	\$12,569.60
Auto Parking	\$985.41
Transportation	\$1,290.66
Auto Tolls	\$985.90
Auto Rental	\$1,986.56
Hotel	\$7,061.08
Airfare	\$4,399.33
Auto Rental: Gasoline	\$20.95
Telephone: Conference Calls	\$1.50
Office Supplies and Stationery	\$11.00
Expense Category Subtotal :	<hr/> \$47,154.66

Deloitte & Touche LLP
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Jimmy Berry
Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

**FIRST INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS INDEPENDENT AUDITOR AND ADVISOR
FROM OCTOBER 15, 2018 THROUGH FEBRUARY 28, 2019**

Pursuant to sections 105, 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York adopted by the Court on November 25, 2009 (the “Local Rules”), United States Bankruptcy Court of the Southern

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

District of New York's General Order M-447 signed on January 29, 2013 by Chief Judge Cecelia G. Morris (the "General Order") and this Court's Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated November 16, 2018 (the "Interim Compensation Order") (Docket No. 796), Deloitte & Touche LLP ("Deloitte & Touche" or "Applicant"), as the Debtors' independent auditor and advisor, hereby submits its first interim fee application ("First Interim Fee Application") for the interim compensation of professional services performed, and reimbursement of expenses incurred, by Deloitte & Touche for the period commencing October 15, 2018 through and including February 28, 2019 (the "First Interim Fee Application Period").

By this First Interim Fee Application, Deloitte & Touche seeks compensation in the amount of \$2,324,770.50 and reimbursement of actual and necessary expenses incurred in the amount of \$47,154.66 for the First Interim Fee Application Period.

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-1 of the Local Rules; and (iv) the Interim Compensation Order. This Interim Fee Application has been prepared in accordance with General Order 447 and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*,

effective January 30, 1996 (the “UST Guidelines” and, together with the General Order 447, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit C.

BACKGROUND

3. On October 15, 2018 (the “Petition Date”),² the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered for procedural purposes pursuant to Bankruptcy Rule 1015 (b).

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of these cases are proper under 28 U.S.C. §§ 1408 and 1409.

5. On October 24, 2018, the Office of the United States Trustee for the Southern District of New York appointed an official committee of unsecured creditors in these chapter 11 cases pursuant to section 1102 of the Bankruptcy Code.

RETENTION OF DELOITTE & TOUCHE LLP

6. The retention of Deloitte & Touche, as the Debtors’ independent auditor and advisor was approved effective October 15, 2018 by this Court’s Order Authorizing Debtors to Retain Deloitte & Touche LLP for Independent Audit and Advisory Services *Nunc Pro Tunc* to October 15, 2018 entered on or about January 22, 2019 (the “Retention Order”) (Docket No. 1736). The Retention Order authorized the Debtors to employ Deloitte & Touche pursuant to certain engagement letters (collectively, the “Engagement Agreements”), between Deloitte & Touche and

² All of the Debtors filed for chapter 11 on October 15, 2018, with the exception of SHC Licensed Business LLC (filed on October 18, 2018), SHC Promotion LLC (filed on October 22, 2018) and SRe Holding Corporation (filed on January 7, 2019).

the Debtors. Pursuant to the Retention Order, Deloitte & Touche was authorized to perform and to be compensated for professional services and reimbursed for actual and necessary expenses incurred on behalf of the Debtors effective October 15, 2018, subject to application to this Court as set forth therein.

REQUESTED RELIEF AND BASIS THEREFOR

7. By this Interim Fee Application and pursuant to the terms and conditions set forth in the Engagement Agreements, Deloitte & Touche requests compensation of 100% of its total fees in the amount of \$2,234,770.50 during the First Interim Fee Application Period. Deloitte & Touche also seeks reimbursement of its actual and necessary expenses incurred during the First Interim Fee Application Period in the amount of \$47,154.66, for a total requested compensation of fees and expenses of \$2,371,925.16.

8. All services for which Deloitte & Touche requests compensation were performed for the Debtors. Deloitte & Touche has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Interim Fee Application. There is no agreement or understanding between Deloitte & Touche and any nonaffiliated or unrelated person for the sharing of compensation to be received for services rendered in these chapter 11 cases.

9. The time detail for the First Interim Fee Application Period is attached hereto as Exhibit A. This statement contains daily time logs describing the time spent by each professional and paraprofessional during the Application Period. To the best of Deloitte & Touche's knowledge, this First Interim Fee Application substantially complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the General Order and the Interim Compensation Order (except as set forth herein). Deloitte Touche's time reports are

entered and organized by the professional or paraprofessional performing the described services on a daily basis.

10. A summary of actual and necessary expenses incurred by Deloitte & Touche for the First Interim Fee Application Period is attached hereto as Exhibit B. Deloitte & Touche does not charge for photocopying, out-going facsimile transmissions, or long-distance telephone calls on faxes. Deloitte & Touche does not charge the Debtors for the receipt of faxes.

11. The names of the partners, principals and professionals, who have rendered professional services in these chapter 11 cases during the First Interim Fee Application Period, along with a more detailed identification of the actual services provided, are set forth in the attached Exhibit A.

12. The services rendered by Deloitte & Touche during the First Interim Fee Application Period can be grouped into the categories set forth below. Deloitte & Touche attempted to place the services provided in the category that best related to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth in the attached Exhibit A. Exhibit A identifies the professionals and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

13. Deloitte & Touche's affiliates, Deloitte Tax LLP and Deloitte Transaction and Business Analytics LLP are also providing services to the Debtors, which were approved by separate retention orders of this Court, both entered on January 22, 2019 (Dockets 1735 and 1734, respectively). The fees and expenses of these entities will be the subject of separate fee

applications.

SUMMARY OF SERVICES PERFORMED

14. This First Interim Fee Application covers the fees incurred during the First Interim Fee Application Period. Deloitte & Touche believes it appropriate to be compensated for the time spent in connection with these matters, and sets forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories, as follows:

A. Advisory Services – ASC 606 and ASC 842

15. During the First Interim Fee Application Period, Deloitte & Touche worked with personnel from the Debtors to advise on the Debtors' adoption of new accounting standards for financial reporting purposes pursuant to generally accepted accounting principles ("GAAP") and U.S. Securities and Exchange Commission ("SEC") rules and regulations, which included:

- Meeting with the personnel of the Debtors to understand the Debtors' accounting matters impacted by the new standards;
- Advising on specific treatment of the Debtors' accounting for various transactions and events impacted by the new standards;
- Compiling guidance summaries for the Debtors personnel to illustrate applicable guidance; and
- Reviewing the Debtors' accounting positions on the application of the new accounting standards.

Total Category (Oct. 15, 2018 – Feb. 28, 2019)	Time Expended	Fees
Advisory Services – ASC 606 and ASC 842	56.6 Hours	\$31,765.50

B. Advisory Services – ASC 852

16. During the First Interim Fee Application Period, Deloitte & Touche worked with personnel of the Debtors to advise on the Debtors' adoption of reorganization-specific accounting

standards and guidance for financial accounting and reporting purposes pursuant to GAAP and SEC rules and regulations, which included:

- Providing training to the Debtors personnel on accounting and reporting matters including an introduction to accounting and reporting considerations related to the commencement of a chapter 11 case and reorganization thereunder;
- Reading relevant documentation (e.g., policies and procedures, the Debtors accounting conclusions, existing agreements and/or contracts, transaction documentation selected by the Debtors) for accounting and financial reporting areas impacted by the Debtors' filing for bankruptcy protection and planned reorganization;
- Researching and communicating relevant accounting literature and guidance under GAAP and SEC rules and regulations related to the impact on the Debtors' financial reporting while under bankruptcy protection;
- Providing advice and recommendations on the required financial statement disclosures, including the impacts of reliance on accounting and reporting systems and related relevant controls;
- Providing advice and recommendations to the Debtors on (i) the Debtors' proposed accounting treatment for planned transactions, (ii) existing accounting and reporting matters impacted by the Debtors' filing for bankruptcy protection and (iii) the Debtors' draft financial statement disclosures by comparing to publicly available disclosure examples and technical reference materials regarding disclosure requirements;
- Providing advice and recommendations as to how new internal controls over financial reporting and financial reporting disclosures which might be integrated into the

Debtors internal control assessment process.

Total Category (Oct. 15, 2018 – Feb. 28, 2019)	Time Expended	Fees
Advisory Services – ASC 852	258.0 Hours	\$112,921.00

C. Advisory Services – SOC Reports

17. During the First Interim Fee Application Period, Deloitte & Touche worked with the Debtors to examine the Debtors’ description of two systems related to the financial reporting, inventory, procurement and revenue transactions processing services and related general computer controls (“System 1”) and financial reporting and transaction processing and related general computer controls (“System 2”) employed by the Debtors (collectively, the “description of the system”), which were drafted by the Debtors. The examination was conducted in accordance with the Statement on Standards for Attestation Engagements No. 18, Attestation Standards: *Clarification and Recodification*, established by the American Institute of Certified Public Accountants. A “Service Organization Controls” report was issued as part of this examination. The examination included those procedures considered appropriate under the circumstances to obtain a reasonable basis for rendering an opinion on the following:

- Whether the description of the systems fairly presents the System 1 and System 2 controls of the Debtors that was designed and implemented throughout the specific period from February 4, 2018 through December 1, 2018;
- Whether the controls related to the control objectives stated in the description of the systems were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the specific period from February 4, 2018 through December 1, 2018 and that subservice organizations and user entities applied the complementary controls assumed in the design of the company’s controls throughout the specific period from February 4, 2018

through December 1, 2018; and

- Whether the controls operated effectively to provide reasonable assurance that the control objectives stated in the description of the systems were achieved throughout the specified period from February 4, 2018 through December 1, 2018 if complementary subservice organization controls and complementary user entity controls assumed in the design of service organization's controls operated effectively throughout the period February 4, 2018 through December 1, 2018.

Total Category (Oct. 15, 2018 – Feb. 28, 2019)	Time Expended	Fees
Advisory Services – SOC Reports	534.8 Hours	\$150,000.00

D. Audit Services

18. During the First Interim Fee Application Period, Deloitte & Touche performed integrated audit procedures in accordance with the standards of the Public Company Accounting Oversight Board (the “PCAOB Standards”), which included:

- Examining, on a test basis, evidence supporting the amounts and disclosures to be included in the financial statements;
- Assessing the accounting principles used and significant estimates made by management of the Debtors; Examining, on a test basis, evidence supporting the design and operating effectiveness of internal control over financial reporting; and
- Evaluating the effectiveness of internal control over financial reporting.

19. Deloitte & Touche also performed reviews of interim financial information in accordance with PCAOB Standards for the quarter ending November 3, 2018, which included:

- Applying analytical procedures to pertinent financial data and making inquiries of, and evaluating responses from, the Debtors' management who have responsibility for financial and accounting matters;

- Obtaining sufficient knowledge of the Debtors’ business and its internal control as they relate to the preparation of both annual and interim financial information to (1) identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence, and (2) select the inquiries and analytical procedures that will provide a basis for communicating whether there are any material modifications that should be made to the interim financial information for it to conform with GAAP.
- Performing procedures, principally observation and inquiries, relating to management’s disclosures about changes in internal control over financial reporting to provide a basis for communicating whether there are any modifications that, in our judgment, should be made to such disclosures for the certifications of the Debtors’ management to be accurate and to comply with the requirements of Section 302 of the Sarbanes-Oxley Act of 2002 and related SEC rules and regulations.

Total Category (Oct. 15, 2018 – Feb. 28, 2019)	Time Expended	Fees
Audit Services	6,398.6 Hours	\$1,180,500.00

E. Out of Scope Audit Services

20. During the First Interim Fee Application Period, Deloitte & Touche provided services (including audit services) not contemplated as a part of the base audit, which included:

- Performing audit procedures on the Debtors’ accounting treatment of various non-recurring transactions, including a renewal transaction with respect their co-branded credit card, the junior debtor-in-possession financing transaction and the sale of certain medium term notes;
- Performing audit procedures over the Debtors’ going concern analyses and disclosures; and

- Performing audit procedures over the Debtors' pension obligations.

Total Category (Oct. 15, 2018 – Feb. 28, 2019)	Time Expended	Fees
Out of Scope Audit Services	2,194.5 Hours	\$ 803,244.00

F. Preparation of Fee Applications

21. During the First Interim Fee Application Period, staff for Deloitte & Touche prepared its monthly fee statements in accordance with the Interim Compensation Order. Deloitte & Touche filed its first combined monthly fee application covering the period from October 15, 2018 through November 30, 2018 [Docket No. 2855 entered on March 15, 2019] and incurred time to prepare its second monthly fee statement covering the periods from December 1, 2018 through December 31, 2018. The fees sought for the preparation of monthly fee statements and schedules represent 1.6% of the total fees requested for the First Interim Fee Application Period.

Total Category (Oct. 15, 2018 – Feb. 28, 2019)	Time Expended	Fees
Preparation of Fee Applications	179.1 Hours	\$37,780.00

ALLOWANCE OF COMPENSATION AND ACTUAL AND NECESSARY EXPENSES

A. Compensation Sought

22. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the First Interim Fee Application Period in the sum of \$ 2,324,770.50.

23. During the First Interim Fee Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$240.01. The fees charged by Deloitte & Touche in these chapter 11 cases are billed in accordance with its existing billing structure and procedures in effect during the First Interim Fee Application Period.

24. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche for the Debtors during the First Interim Fee Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

B. Reimbursement of Actual and Necessary Expenses Incurred by Deloitte & Touche

25. Deloitte & Touche has disbursed, and requests reimbursement for, a total of \$47,154.66 in expenses. In providing professional services for the Debtors during the First Interim Fee Application Period, which represents actual, necessary expenses incurred in the rendition of professional services in these chapter 11 cases.

26. Deloitte & Touche believes that the actual expenses incurred in providing professional services during the First Interim Fee Application Period were necessary, reasonable and justified under the circumstances to provide services to the Debtors in these chapter 11 cases.

**DELOITTE & TOUCHE'S REQUESTED FEES AND REIMBURSEMENT OF
EXPENSES SHOULD BE ALLOWED BY THIS COURT**

27. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;

- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

28. In these chapter 11 cases, Deloitte & Touche respectfully submits that the services for which it seeks compensation in the First Interim Fee Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these chapter 11 cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation and expense reimbursement sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

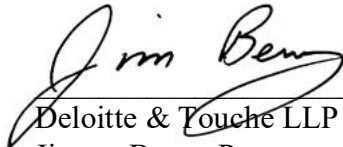
29. Finally, as set forth in Exhibit C attached hereto, the undersigned representative of Deloitte & Touche certifies that it has reviewed the requirements of rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte

& Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, pursuant to the Interim Compensation Order, Deloitte & Touche respectfully requests that, for the period from October 15, 2018 through February 28, 2019, the Court (i) grant Deloitte & Touche interim allowance of compensation in the amount of \$2,324,770.50 for professional services rendered during the First Interim Fee Application Period and reimbursement of actual and necessary expenses in the amount of \$47,154.66 for a total allowance of \$2,371,925.16, in each case on an interim basis, (ii) authorize and direct the Debtors to pay the foregoing amounts to the extent not previously paid, and (iii) grant such other and further relief as may be just and proper.

Dated: April 15, 2019
Dallas, Texas

Respectfully submitted,



Deloitte & Touche LLP
Jimmy Berry, Partner
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Facsimile: 214-880- 5360

DEBTORS' INDEPENDENT AUDITOR AND
ADVISOR

EXHIBIT A

**PROFESSIONAL SERVICES TIME DETAIL FOR DTBA FOR
THE FIRST INTERIM FEE APPLICATION PERIOD**

OCTOBER 15, 2018 THROUGH FEBRUARY 28, 2019

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Advisory Services - ASC 606

10/29/2018

Chang, Stephen	Meet with K. Lauret, A. Williams, P. Sorenson (Deloitte) to discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$525.00	0.4	\$210.00
Lauret, Kyle	Meet with A. Williams, S. Chang, P. Sorenson (Deloitte) to discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$625.00	0.4	\$250.00
Sorenson, Peter	Meet with K. Lauret, A. Williams, S. Chang (Deloitte) to discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$450.00	0.4	\$180.00
Sorenson, Peter	Prepare guidance summary on the accounting standards for cost of sales and services related to Vendor Allowances.	\$450.00	3.7	\$1,665.00
Williams, Adam	Meet with K. Lauret, S. Chang, P. Sorenson (Deloitte) to discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$625.00	0.4	\$250.00

10/30/2018

Chang, Stephen	Meet with K. Lauret, A. Williams, P. Sorenson (Deloitte) to further discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$525.00	0.4	\$210.00
Lauret, Kyle	Meet with A. Williams, S. Chang, P. Sorenson (Deloitte) to further discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$625.00	0.4	\$250.00
Sorenson, Peter	Meet with K. Lauret, A. Williams, S. Chang (Deloitte) to discuss further preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$450.00	0.4	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 606</i>				
10/30/2018				
Sorenson, Peter	Draft guidance summary memo on the accounting standards for cost of sales and services related to Vendor Allowances.	\$450.00	1.7	\$765.00
Williams, Adam	Meet with K. Lauret, S. Chang, P. Sorenson (Deloitte) to further discuss preparation of Accounting Standard Codification 705 guidance summary related to Vendor Allowances.	\$625.00	0.4	\$250.00
10/31/2018				
Chang, Stephen	Review internally drafted Vendor Allowance Guidance Summary Memo for Accounting Standard Codification 606 considerations.	\$525.00	0.8	\$420.00
11/01/2018				
Sorenson, Peter	Review and address notes for the guidance summary on the accounting standards for cost of sales and services related to Vendor Allowances.	\$450.00	3.5	\$1,575.00
11/05/2018				
Lauret, Kyle	Review accounting standards for cost of sales and services guidance summary related to Vendor Allowances.	\$625.00	1.7	\$1,062.50
11/12/2018				
Lauret, Kyle	Review accounting standards for cost of sales and services guidance summary related to Vendor Allowances with comments from audit partner.	\$625.00	0.4	\$250.00
01/24/2019				
Lauret, Kyle	Research other public company disclosures to develop understanding of revenue recognition of companies that sell extended warranty contracts that are underwritten by a third party.	\$625.00	1.9	\$1,187.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 606</i>				
01/24/2019				
Lauret, Kyle	Review Deloitte National Office consultation analysis on similar fact pattern of a company that sells extended warranty contracts that are underwritten by a third party to evaluate relevant accounting guidance.	\$625.00	1.4	\$875.00
Lauret, Kyle	Draft instructions with references to significant amounts of accounting guidance for C. Fitzgerald (Deloitte) to begin drafting guidance summary requested by J. Drosopolous (Sears) on ASC 606 (new revenue recognition standard).	\$625.00	2.2	\$1,375.00
01/25/2019				
Allen, Michael	Utilize Deloitte Technical Library to research ASC 606 guidance (the new revenue standard) regarding Sears' new contract for their Protection Agreement Sales.	\$295.00	1.8	\$531.00
Allen, Michael	Analyze new agreement entered into by Sears to assess application of ASC 606 (new revenue recognition standard).	\$295.00	2.6	\$767.00
Allen, Michael	Draft guidance summary memo regarding Sears' role as a principal or agent given their new agreement based on ASC 606 guidance research (new revenue recognition standard).	\$295.00	3.5	\$1,032.50
Fitzgerald, Connor	Aggregate relevant guidance in order to document the ASC 606 (new revenue recognition standard) guidance summary.	\$450.00	1.7	\$765.00
Lauret, Kyle	Review revenue recognition analysis on similar fact pattern of a company that underwrites extended warranty contracts (sold by another company) party to evaluate relevant accounting guidance.	\$625.00	2.2	\$1,375.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 606</i>				
01/26/2019				
Fitzgerald, Connor	Review the ASC 606 (new revenue recognition standard) Guidance Summary.	\$450.00	4.3	\$1,935.00
01/28/2019				
Bradfield, Derek	Review Assurant Guidance Summary memo.	\$925.00	1.0	\$925.00
Lauret, Kyle	Review first draft of guidance summary deliverable of revenue recognition scenario for a company that underwrites extended warranty contracts (sold by another company).	\$625.00	1.8	\$1,125.00
01/30/2019				
Berry, Jim	Review of ASC 606 (new revenue recognition standard) summary of accounting guidance.	\$925.00	0.4	\$370.00
Fitzgerald, Connor	Address comments from D. Bradfield (Deloitte) on revenue recognition criteria for the ASC 606 Guidance Summary to be provided to Sears management.	\$450.00	3.2	\$1,440.00
01/31/2019				
Berry, Jim	Meet with K. Lauret, D. Bradfield, and C. Fitzgerald (all Deloitte) to discuss revenue recognition considerations under ASC 606 (new revenue recognition standard).	\$925.00	0.6	\$555.00
Bradfield, Derek	Meet with K. Lauret, J. Berry, and C. Fitzgerald (all Deloitte) to discuss revenue recognition considerations under ASC 606 (new revenue recognition standard).	\$925.00	0.6	\$555.00
Bradfield, Derek	Meet with B. Mallaro and K. Lauret (all Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance under ASC 606 (new revenue recognition standard).	\$925.00	0.4	\$370.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 606</i>				
01/31/2019				
Fitzgerald, Connor	Meet with K. Lauret, J. Berry, and D. Bradfield (all Deloitte) to discuss revenue recognition considerations under ASC 606 (new revenue recognition standard).	\$450.00	0.6	\$270.00
Lauret, Kyle	Meet with D. Bradfield, J. Berry, and C. Fitzgerald (all Deloitte) to discuss revenue recognition considerations under ASC 606 (new revenue recognition standard).	\$625.00	0.6	\$375.00
Lauret, Kyle	Meet with B. Mallaro and D. Bradfield (all Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance under ASC 606 (new revenue recognition standard).	\$625.00	0.4	\$250.00
Mallaro, Brian	Meet with K. Lauret and D. Bradfield (all Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance under ASC 606 (new revenue recognition standard).	\$925.00	0.4	\$370.00
02/01/2019				
Berry, Jim	Review the new Sears protection agreement revenue contract to consider revenue recognition.	\$925.00	1.3	\$1,202.50
Chiriatti, Chris	Review the details of the new Sears protection agreement contract for the purposes of analyzing revenue recognition.	\$925.00	0.6	\$555.00
Lauret, Kyle	Conduct call with B. Mallaro (Deloitte) to discuss revenue recognition considerations for the new Sears protection agreement contract.	\$625.00	0.2	\$125.00
Mallaro, Brian	Conduct call with K. Lauret (Deloitte) to discuss revenue recognition considerations for the new Sears protection agreement contract.	\$925.00	0.2	\$185.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 606</i>				
02/02/2019				
Lauret, Kyle	Outline next steps instructions to C. Fitzgerald (Deloitte) to prepare management requested accounting advisory deliverable related to service contracts underwritten by a third party.	\$625.00	0.3	\$187.50
02/05/2019				
Bradfield, Derek	Meet with C. Fitzgerald, K. Lauret, and J. Berry (Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance for the Sears protection agreement revenue contract.	\$925.00	0.4	\$370.00
Fitzgerald, Connor	Meet with K. Lauret and D. Bradfield (Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance for the Sears protection agreement revenue contract.	\$450.00	0.4	\$180.00
Lauret, Kyle	Meet with C. Fitzgerald and D. Bradfield (Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance for the Sears protection agreement revenue contract.	\$625.00	0.4	\$250.00
Subtotal for Advisory Services - ASC 606:			50.4	\$27,020.50

Advisory Services - ASC 842

10/15/2018				
Garrett, Brad	Review the final deliverable related to the new lease accounting standard.	\$925.00	1.5	\$1,387.50
Pesa, Lauren	Review comments on the presentation of leases on the rejected leases guidance summary.	\$625.00	0.6	\$375.00
10/16/2018				
Pesa, Lauren	Perform final review of lease documents related to rejected leases.	\$625.00	0.3	\$187.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 842</i>				
11/14/2018				
Lauret, Kyle	Meet with L. Pesa, B. Mallaro (Deloitte) discussing hidden impairment consultation required for Sears Holdings adoption of new Accounting Standard Codification for Leases (842)	\$625.00	0.4	\$250.00
Mallaro, Brian	Meet with L. Pesa, K. Lauret (Deloitte) discussing hidden impairment consultation required for Sears Holdings adoption of new Accounting Standard Codification for Leases (842)	\$925.00	0.4	\$370.00
Pesa, Lauren	Meet with B. Mallaro, K. Lauret (Deloitte) discussing hidden impairment consultation required for Sears Holdings adoption of new Accounting Standard Codification new Accounting Standard Codification for Leases (842).	\$625.00	0.4	\$250.00
12/06/2018				
Coleman, Brandon	Provide guidance to audit engagement team in regards to Accounting Standards Committee ASC 842 (Lease Standard) impairment.	\$925.00	0.5	\$462.50
12/10/2018				
Lauret, Kyle	Analyze current accounting analysis addressing hidden impairment consultation required for Sears Holdings adoption of new ASC 842 (leases accounting standard).	\$625.00	0.4	\$250.00
12/21/2018				
Coleman, Brandon	Provide additional guidance to audit engagement team in regards to Accounting Standards Committee ASC 842 (Lease Standard) impairment with L. Pesa (Deloitte).	\$925.00	0.5	\$462.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 842</i>				
01/21/2019				
Lauret, Kyle	Analyze the company's proposed internal controls over critical financial data fields manually abstracted into new lease accounting system.	\$625.00	0.6	\$375.00
01/23/2019				
Lauret, Kyle	Assess retail specific examples of hidden impairment scenario related to the company's adoption of a new accounting standard, ASC 842 Leases.	\$625.00	0.6	\$375.00
Subtotal for Advisory Services - ASC 842:			6.2	\$4,745.00
<i>Advisory Services - ASC 852</i>				
10/31/2018				
Staiger, Jt	Meet with T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$625.00	0.4	\$250.00
11/05/2018				
Sorenson, Peter	Review guidance related to treatment of general liabilities during Chapter 11 bankruptcy filing and add special considerations for the Sears entity.	\$450.00	3.6	\$1,620.00
11/06/2018				
Hartmann, Becky	Meet with J. McManus (Deloitte) to discuss guidance over stock warrant classification and related valuation of debt discount.	\$625.00	0.6	\$375.00
McManus, Joseph	Research guidance summary for bankruptcy related classification and valuation of debt discount related to the 2014 issuance of stock warrants.	\$450.00	1.4	\$630.00
McManus, Joseph	Meet with B. Hartmann (Deloitte) to discuss guidance over stock warrant classification and related valuation of debt discount.	\$450.00	0.6	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/06/2018				
McManus, Joseph	Research guidance summary for bankruptcy related classification and valuation of Sear's pension plan obligation under bankruptcy proceedings.	\$450.00	2.5	\$1,125.00
Sorenson, Peter	Prepare guidance summary related to treatment of general liabilities during Chapter 11 bankruptcy filing.	\$450.00	2.6	\$1,170.00
Sorenson, Peter	Review guidance related to treatment of general liabilities reserves during Chapter 11 bankruptcy filing.	\$450.00	2.8	\$1,260.00
Straub, Kelsey	Meet with C. Rogers, J. Berry, J. Staiger, B. Hartmann, (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$450.00	0.7	\$315.00
Weinert McDonnell, Lesley	Compile final engagement letter and related documentation for accounting research services.	\$925.00	0.3	\$277.50
Weinert McDonnell, Lesley	Review final engagement letter and related documentation for accounting research services.	\$925.00	0.3	\$277.50
Weinert McDonnell, Lesley	Research accounting guidance related to testing goodwill for impairment during Chapter 11.	\$925.00	0.4	\$370.00
11/07/2018				
Lauret, Kyle	Research bankruptcy accounting consolidation guidance for subsidiaries who filed versus who didn't file for bankruptcy protection.	\$625.00	1.1	\$687.50
McManus, Joseph	Prepare guidance summary for specific bankruptcy related classification and valuation of debt discount related to the 2014 issuance of stock warrants.	\$450.00	0.9	\$405.00
McManus, Joseph	Prepare guidance summary for specific bankruptcy related classification and valuation of Sear's pension plan obligation under bankruptcy proceedings.	\$450.00	1.6	\$720.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/07/2018				
Sorenson, Peter	Address manager notes on the guidance summary related to treatment of insurance reserves during Chapter 11 bankruptcy filing.	\$450.00	2.5	\$1,125.00
Sorenson, Peter	Prepare guidance summary related to treatment of insurance reserves during Chapter 11 bankruptcy filing.	\$450.00	2.2	\$990.00
Straub, Kelsey	Perform research on how debt issuance costs are treated under bankruptcy in order to document a summary on of guidance for the Company	\$450.00	3.4	\$1,530.00
Weinert McDonnell, Lesley	Discuss with S. Brokke, J. Drosopoulos (Sears) regarding interim remeasurement of pension plans in accordance with Accounting Standard Codification 715.	\$925.00	0.8	\$740.00
11/08/2018				
Fitzgerald, Connor	Document a guidance summary on Goodwill impairment given Sears' current facts and circumstances.	\$450.00	3.8	\$1,710.00
Hartmann, Becky	Review guidance summary for client pertaining to accounting for a pension obligation while in bankruptcy.	\$625.00	0.8	\$500.00
Hartmann, Becky	Review guidance summary drafted for client pertaining to SHC's warrants and the related debt discount.	\$625.00	0.8	\$500.00
McManus, Joseph	Update pension plan obligation guidance summary based on review by B. Hartmann (Deloitte).	\$450.00	1.1	\$495.00
Sorenson, Peter	Review guidance summary related to treatment of insurance reserves during Chapter 11 bankruptcy filing.	\$450.00	3.2	\$1,440.00
Sorenson, Peter	Address partner notes on the guidance summary related to treatment of insurance reserves during Chapter 11 bankruptcy filing.	\$450.00	2.9	\$1,305.00
Staiger, Jt	Review the goodwill guidance summary created as part of accounting advisory services.	\$625.00	0.5	\$312.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/08/2018				
Straub, Kelsey	Prepare record of issuance documentation for the bankruptcy advisory services engagement letter	\$450.00	3.3	\$1,485.00
11/09/2018				
Fitzgerald, Connor	Update the Bankruptcy Services project plan for November 9th.	\$450.00	1.2	\$540.00
Hartmann, Becky	Review the drafted pension guidance summary pertaining to how to account for pension during bankruptcy.	\$625.00	0.2	\$125.00
Hartmann, Becky	Meet with L. McDonnell, J. McManus (Deloitte) to discuss updated procedures over pension plan obligation testing during Q3 and year-end, as well as proper classification of outstanding stock warrants.	\$625.00	0.6	\$375.00
McManus, Joseph	Research current trading status of Sears Holdings stock warrants issued in 2014 for documentation surrounding classification and valuation of the warrants.	\$450.00	0.4	\$180.00
McManus, Joseph	Meet with L. McDonnell, R. Hartmann (Deloitte) to discuss updated procedures over pension plan obligation testing during Q3 and year-end, as well as proper classification of outstanding stock warrants.	\$450.00	0.6	\$270.00
Straub, Kelsey	Perform research on how debt discounts are treated under bankruptcy in order to document a summary on of guidance for the Company	\$450.00	0.9	\$405.00
Straub, Kelsey	Perform research on how interest expense is treated under bankruptcy in order to document a summary on of guidance for the Company	\$450.00	0.9	\$405.00
Weinert McDonnell, Lesley	Meet with R. Hartmann, J. McManus (Deloitte) to discuss updated procedures over pension plan obligation testing during Q3 and year-end, as well as proper classification of outstanding stock warrants.	\$925.00	0.6	\$555.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/10/2018				
Jain, Yash R	Prepare guidance summaries as part of engaged Advisory work on debt.	\$180.00	2.2	\$396.00
11/11/2018				
McManus, Joseph	Update documentation for Pension Plan Guidance Summary.	\$450.00	0.5	\$225.00
11/12/2018				
Berland, Taylor	Review the guidance summary related to debt issuance cost, premium and discounts.	\$525.00	0.9	\$472.50
Berry, Jim	Meet with C. Rogers, J. Staiger, B. Hartmann, Seniors (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$925.00	0.7	\$647.50
Fitzgerald, Connor	Meet with C. Rogers, J. Berry, J. Staiger, B. Hartmann, Seniors (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$450.00	0.7	\$315.00
Fitzgerald, Connor	Update documentation of the Goodwill guidance summary.	\$450.00	3.8	\$1,710.00
Fitzgerald, Connor	Meet with J. Staiger (Deloitte) to discuss the presentation and content of the goodwill guidance summary.	\$450.00	0.3	\$135.00
Hartmann, Becky	Document guidance summaries for the client pertaining to warrants and pension.	\$625.00	0.7	\$437.50
Hartmann, Becky	Meet with C. Rogers, J. Berry, J. Staiger (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$625.00	0.7	\$437.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/12/2018				
Hartmann, Becky	Research related to the proper classification of the stock warrants as of Q3'2018 to answer follow-up questions from the call with C. Rogers (Deloitte).	\$625.00	0.3	\$187.50
Hartmann, Becky	Close notes to pension and warrant guidance summaries.	\$625.00	0.5	\$312.50
Jain, Yash R	Edit the guidance prepared for embedded derivative considerations.	\$180.00	2.1	\$378.00
Lauret, Kyle	Review guidance summary related to lease accounting matters impacted by bankruptcy filing.	\$625.00	1.1	\$687.50
McManus, Joseph	Meet with C. Rogers, J. Berry, J. Staiger, B. Hartmann (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$450.00	0.7	\$315.00
Sorenson, Peter	Prepare income statement analytic.	\$450.00	3.6	\$1,620.00
Staiger, Jt	Meet with C. Rogers, J. Berry, B. Hartmann (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$625.00	0.7	\$437.50
Staiger, Jt	Meet with C. Fitzgerald (Deloitte) to discuss the presentation and content of the goodwill guidance summary.	\$625.00	0.3	\$187.50
Straub, Kelsey	Meet with C. Rogers, J. Berry, J. Staiger, B. Hartmann (Deloitte) to discuss issues related to the current period assessment of goodwill and any related impairment and the proper classification of outstanding stock warrants.	\$450.00	0.7	\$315.00
Weinert McDonnell, Lesley	Review guidance summary for environmental liabilities and accounting for such during bankruptcy.	\$925.00	0.4	\$370.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/12/2018				
Weinert McDonnell, Lesley	Review guidance summary for pension accounting during bankruptcy.	\$925.00	0.4	\$370.00
Weinert McDonnell, Lesley	Review guidance summary for rejected leases and accounting for such during bankruptcy.	\$925.00	0.6	\$555.00
Weinert McDonnell, Lesley	Review guidance summary for accounting for debt discounts and warrants during bankruptcy.	\$925.00	0.8	\$740.00
11/13/2018				
Allen, Michael	Document the conclusions reached by Deloitte regarding the criteria that must be met for a business segment to be classified as "held-for-sale" based on guidance obtained from the Deloitte Technical Library.	\$295.00	1.6	\$472.00
Allen, Michael	Research Deloitte Technical Library regarding timing implications with Property held-for-sale classification (particularly, when exactly a court order must be obtained for recognition as held-for-sale).	\$295.00	1.9	\$560.50
Allen, Michael	Draft guidance memo based on guidance research regarding the criteria that must be met for a business segment to be classified as "held-for-sale".	\$295.00	2.2	\$649.00
Allen, Michael	Research using Deloitte resources to find guidance on accounting implications Chapter 11 has on depreciation of Fixed Assets	\$295.00	2.3	\$678.50
Berland, Taylor	Review the guidance summary related to interest expense, which summarizes the guidance on how to account for interest expense in Chapter 11.	\$525.00	1.1	\$577.50
Chang, Stephen	Draft guidance summary for management on cash flow implications for DIP financials.	\$525.00	1.3	\$682.50
Chang, Stephen	Perform initial review of Warrants Guidance Summary drafted by staff	\$525.00	1.7	\$892.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/13/2018				
Fitzgerald, Connor	Review updates to goodwill guidance summary based on authoritative guidance on live market participants and distressed asset sales.	\$450.00	3.2	\$1,440.00
Hartmann, Becky	Respond to email inquiries from D. Nguyen (Deloitte) regarding the Sears warrants as of Q3'2018.	\$625.00	0.4	\$250.00
Jain, Yash R	Prepare for summary of guidance of debtor-in possession financing for debt transactions.	\$180.00	3.1	\$558.00
Lauret, Kyle	Meet with C. McShane (Deloitte), J. Drosopolous (Sears) to discuss avoidable transfers accounting implications and asset held for sale classification during bankruptcy impacts on third quarter financial reporting.	\$625.00	0.6	\$375.00
Lauret, Kyle	Meet with L. Pesa (Deloitte), J. Drosopolous (Sears) in regards to guidance summary related to lease accounting matters and next steps, lease related matters.	\$625.00	0.3	\$187.50
McManus, Joseph	Prepare consolidation and variable interest entities guidance summary.	\$450.00	2.3	\$1,035.00
McManus, Joseph	Research follow-up questions from R. Hartmann (Deloitte) regarding debt discount related to warrants and updates to guidance summary.	\$450.00	0.4	\$180.00
Sorenson, Peter	Prepare general liabilities guidance summary.	\$450.00	3.8	\$1,710.00
Straub, Kelsey	Address manager questions on guidance summary related to interest expense	\$450.00	0.3	\$135.00
11/14/2018				
Berland, Taylor	Review the summary of guidance on how to account for a troubled debt restructuring under chapter 11.	\$525.00	1.7	\$892.50
Chang, Stephen	Reviewed the Discontinued Ops and Held for Sale Guidance Summary drafted by staff	\$525.00	1.2	\$630.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Advisory Services - ASC 852

11/14/2018

Jain, Yash R	Prepare summary guidance for embedded derivative considerations	\$180.00	3.3	\$594.00
Lauret, Kyle	Review debt issuance costs guidance summary in connection with accounting and reporting advisory services.	\$625.00	0.9	\$562.50
McManus, Joseph	Research the classification of issued stock warrants and triggering events that could cause the reclassification from equity into a liability.	\$450.00	3.6	\$1,620.00
Sorenson, Peter	Prepare general liabilities guidance summary with additional Chapter 11 considerations.	\$450.00	3.5	\$1,575.00
Staiger, Jt	Meet with P. Vajhala, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$625.00	0.6	\$375.00
Straub, Kelsey	Review summary of troubled debt restructuring in order to provide appropriate guidance to the Company	\$450.00	1.6	\$720.00
Straub, Kelsey	Document research on how interest expense is treated under bankruptcy in order to provide a summary of guidance for the Company	\$450.00	1.8	\$810.00

11/15/2018

Chang, Stephen	Perform second review of Warrants Guidance Summary.	\$525.00	0.4	\$210.00
Fitzgerald, Connor	Review updates to the bankruptcy project plan for the quarter 3 review.	\$450.00	1.3	\$585.00
Jain, Yash R	Prepare summary guidance for debtor-in possession financing for debt transactions.	\$180.00	0.4	\$72.00
Jain, Yash R	Continue to prepare summary guidance for debtor-in possession financing for debt transactions.	\$180.00	3.6	\$648.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/15/2018				
Lauret, Kyle	Review interest expense guidance summary in connection with accounting and reporting advisory services.	\$625.00	0.9	\$562.50
McManus, Joseph	Update documentation of warrants-debt discount guidance summary.	\$450.00	1.2	\$540.00
Sorenson, Peter	Review general liabilities guidance summary sections prepared by staff.	\$450.00	3.9	\$1,755.00
Straub, Kelsey	Address manager questions on guidance summary related to debt issuance costs	\$450.00	2.8	\$1,260.00
11/16/2018				
Allen, Michael	Research Pricewaterhouse Cooper's accounting implications during Chapter 11 guidance to assess the appropriate classification of the Company's property.	\$295.00	1.1	\$324.50
Hartmann, Becky	Respond to emails from J. McManus (Deloitte) with questions regarding the pension and warrant guidance summaries to be provided to the client.	\$625.00	0.3	\$187.50
Jain, Yash R	Prepare guidance to be considered for debt modification and extinguishment analysis, troubled debt restructuring.	\$180.00	2.1	\$378.00
Jain, Yash R	Prepare guidance summary to be considered for debt modification and extinguishment analysis.	\$180.00	2.9	\$522.00
Lauret, Kyle	Review guidance summary related to consolidation accounting matters impacted by bankruptcy filing.	\$625.00	0.9	\$562.50
11/19/2018				
Allen, Michael	Document General Ledger changes to balance sheet accounts (Pension and post retirements liability account) as part of our Q3'18 analytical procedures due to the bankruptcy filing.	\$295.00	2.5	\$737.50
Allen, Michael	Document Property Plant and Equipment calculation in our Q3'18 analytical procedures in order to tie to the Company's 10Q.	\$295.00	2.2	\$649.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/19/2018				
Allen, Michael	Document changes in the Prepaid Expenses account from Q2'18 to Q3'18 explaining the change was due to assets no longer meeting the criterion to be considered held-for-sale in our Q3'18 balance sheet analytical procedures workpaper.	\$295.00	2.3	\$678.50
Allen, Michael	Document all General Ledger changes due to post close journal entries made affecting Property Held for Resale, Net Property and Equipment, and Depreciation for Q3'18 balance sheet analytical review.	\$295.00	3.7	\$1,091.50
Berland, Taylor	Review closed notes on guidance summaries that are all related to interest expense, debt issuance cost, discount, and premiums.	\$525.00	1.1	\$577.50
Hartmann, Becky	Review guidance summary pertaining to warrants and their classification in the balance sheet.	\$625.00	1.0	\$625.00
Hartmann, Becky	Review guidance summaries pertaining to pension and warrants.	\$625.00	0.6	\$375.00
Hartmann, Becky	Review edits on guidance summary pertaining to warrants and their classification in the balance sheet.	\$625.00	1.4	\$875.00
Lauret, Kyle	Review closed notes on interest expense guidance summary in connection with accounting and reporting advisory services.	\$625.00	0.2	\$125.00
Sorenson, Peter	Address manager notes on the general liabilities guidance summary.	\$450.00	1.1	\$495.00
Weinert McDonnell, Lesley	Review guidance summary for accounting for intangible assets and goodwill during Chapter 11.	\$925.00	0.4	\$370.00
11/20/2018				
Allen, Michael	Draft conclusions based on previous research of the appropriate classification of the Company's property during a Chapter 11 filing.	\$295.00	1.3	\$383.50

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/20/2018				
Allen, Michael	Draft a Summary memo based on guidance researched utilizing the Deloitte technical Library regarding classification of the Company's Assets held for sale as of Q3'18.	\$295.00	3.2	\$944.00
Allen, Michael	Research utilizing the Deloitte Technical Library to analyze the accounting implications a bankruptcy filing has on the reporting of "Discontinued Operations"	\$295.00	0.8	\$236.00
Allen, Michael	Compile guidance based on previous research into a memo regarding the proper classification of the Company's assets/property.	\$295.00	2.2	\$649.00
Jain, Yash R	Discussion with P. Nanda, K. Straub (Deloitte) on the embedded derivative and troubled debt restructuring analysis.	\$180.00	0.5	\$90.00
Jain, Yash R	Discuss with K. Straub (Deloitte) on questions on troubled debt restructuring guidance summary.	\$180.00	0.8	\$144.00
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte) to discuss proper testing approach and sampling method for liabilities subject to compromise.	\$525.00	1.1	\$577.50
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte), L. Jenchel, T. Wilczak (Sears) to discuss the Company's recording and monitoring of insurance reserves and claims related to bankruptcy.	\$525.00	2.1	\$1,102.50
Nanda, Priyanka	Discussion with Y. Jain and K. Straub (Deloitte) on the embedded derivative and troubled debt restructuring analysis.	\$210.00	0.5	\$105.00
Sorenson, Peter	Meet with M. Lonnemann (Deloitte) to discuss proper testing approach and sampling method for liabilities subject to compromise.	\$450.00	1.1	\$495.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/20/2018				
Sorenson, Peter	Meet with M. Lonnemann (Deloitte), L. Jenchel, T. Wilczak (Sears) to discuss the Company's recording and monitoring of insurance reserves and claims related to bankruptcy.	\$450.00	2.1	\$945.00
Staiger, Jt	Meet with P. Vajhala, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$625.00	0.4	\$250.00
Straub, Kelsey	Discuss with Y. Jain (Deloitte) on questions on troubled debt restructuring guidance summary.	\$450.00	0.8	\$360.00
Straub, Kelsey	Discussion with Y. Jain and P. Nanda (Deloitte) on the embedded derivative and troubled debt restructuring analysis.	\$450.00	0.5	\$225.00
11/21/2018				
Allen, Michael	Draft a guidance memo regarding the accounting implications a bankruptcy filing has on the reporting of "Discontinued Operations" based on Deloitte Technical Library research.	\$295.00	3.2	\$944.00
Jain, Yash R	Prepare guidance summary to be considered for debtor in possession financing for the re-invent project for debt.	\$180.00	1.5	\$270.00
Sorenson, Peter	Address partner notes on the general liabilities guidance summary.	\$450.00	3.5	\$1,575.00
Straub, Kelsey	Meet with T. Berland, Y. Jain, P. Nanda (Deloitte) to discuss research found on embedded derivatives and troubled debt restructurings	\$450.00	2.4	\$1,080.00
11/24/2018				
Jain, Yash R	Close notes from T. Berland (Deloitte) on the embedded derivatives.	\$180.00	1.9	\$342.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/26/2018				
Staiger, Jt	Meet with G. Yauch, T. Dixon, M. Berggren (Deloitte) to discuss testing status and key issues associated with IT specialist procedures.	\$625.00	0.3	\$187.50
11/27/2018				
Berland, Taylor	Discussion with Y. Jain, P. Nanda, K. Straub (Deloitte) on the embedded derivative and troubled dent restructuring analysis.	\$525.00	0.5	\$262.50
Berland, Taylor	Review the guidance summary on how to account for a troubled debt restructuring and debt modification when filing for chapter 11.	\$525.00	2.7	\$1,417.50
Lauret, Kyle	Research guidance required third quarter Form 10-Q disclosure of debtor entity cash flow presentation.	\$625.00	0.6	\$375.00
McManus, Joseph	Update documentation for consolidation/ variable interest entities guidance summary.	\$450.00	0.7	\$315.00
Weinert McDonnell, Lesley	Review guidance summary for impact of Chapter 11 on classification of warrants.	\$925.00	0.7	\$647.50
Weinert McDonnell, Lesley	Review guidance summary for consolidation considerations due to Chapter 11.	\$925.00	1.1	\$1,017.50
11/28/2018				
Weinert McDonnell, Lesley	Review guidance summary for liabilities subject to compromise.	\$925.00	1.1	\$1,017.50
11/29/2018				
Berland, Taylor	Review the guidance summary related to embedded derivatives and how the company should treat embedded derivatives after filing for chapter 11.	\$525.00	2.1	\$1,102.50
Jain, Yash R	Edit the guidance prepared for troubled debt restructuring analysis based on Comments by P. Nanda (Deloitte)	\$180.00	3.3	\$594.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
11/30/2018				
Hartmann, Becky	Discussion with J. McManus (Deloitte) over updates to stock warrants classification and debt discounts guidance summaries.	\$625.00	0.4	\$250.00
Jain, Yash R	Prepare guidance summary to be considered for troubled debt restructuring.	\$180.00	2.0	\$360.00
McManus, Joseph	Discuss with R. Hartmann (Deloitte) over updates to stock warrants classification and debt discounts guidance summaries.	\$450.00	0.4	\$180.00
Straub, Kelsey	Address partner questions on guidance summary related to interest expense	\$450.00	0.6	\$270.00
Weinert McDonnell, Lesley	Review revised guidance summaries for warrant discount and classification of warrants as liabilities.	\$925.00	0.6	\$555.00
12/01/2018				
Jain, Yash R	Prepare documentation of guidance summaries to be considered for Modification and extinguishment for Advisory project on Debt.	\$180.00	2.1	\$378.00
Jain, Yash R	Prepare documentation of guidance summaries to be considered for Troubled Debt restructuring for Advisory project on Debt.	\$180.00	2.3	\$414.00
12/02/2018				
McManus, Joseph	Close D. Bradfield (Deloitte) Advisory Partner notes on Warrants Guidance Summaries.	\$450.00	1.1	\$495.00
McManus, Joseph	Close D. Bradfield (Deloitte) Advisory Partner notes on Consolidation Guidance Summary.	\$450.00	0.1	\$45.00
12/03/2018				
Hartmann, Becky	Review how notes were addressed on the warrants classification and discount guidance summaries, which will be delivered to the client.	\$625.00	0.6	\$375.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
12/03/2018				
McManus, Joseph	Prepare Consolidation Guidance Summary detailing proper consolidation reporting under bankruptcy accounting standards.	\$450.00	0.3	\$135.00
McManus, Joseph	Prepare for meeting to discuss D. Bradfield (Deloitte) notes on Warrant Guidance Summary.	\$450.00	0.3	\$135.00
McManus, Joseph	Prepare Pension Guidance Summary detailing how pension is properly accounted for under bankruptcy accounting standards.	\$450.00	0.4	\$180.00
Straub, Kelsey	Make revisions to debt guidance summary and conclusion.	\$450.00	3.9	\$1,755.00
12/04/2018				
Berland, Taylor	Update troubled debt restructuring and modification guidance summary based on previous review.	\$525.00	3.1	\$1,627.50
Bradfield, Derek	Meet with L. McDonnell, R. Hartmann, and J. McManus (Deloitte) to discuss the next steps for the valuation of the debt discount resulting from the issuance of detachable stock warrants.	\$650.00	0.5	\$325.00
Hartmann, Becky	Meet with L. McDonnell, D. Bradfield, and J. McManus (Deloitte) to discuss the next steps for the valuation of the debt discount resulting from the issuance of detachable stock warrants.	\$625.00	0.4	\$250.00
McManus, Joseph	Research on Stock Warrant accounting during bankruptcy as a result of the meeting with D. Bradfield (Deloitte)	\$450.00	1.2	\$540.00
McManus, Joseph	Meet with L. McDonnell, D. Bradfield, and R. Hartmann (Deloitte) to discuss the next steps for the valuation of the debt discount resulting from the issuance of detachable stock warrants.	\$450.00	0.5	\$225.00
Straub, Kelsey	Close notes on debt and interest guidance summary.	\$450.00	0.9	\$405.00
Weinert McDonnell, Lesley	Research accounting for valuation of debt discount resulting from the issuance of detachable stock warrants.	\$925.00	0.6	\$555.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
12/04/2018				
Weinert McDonnell, Lesley	Meet with J. McManus, D. Bradfield, and R. Hartmann (Deloitte) to discuss the next steps for the valuation of the debt discount resulting from the issuance of detachable stock warrants.	\$925.00	0.5	\$462.50
12/05/2018				
Bradfield, Derek	Review of debt and interest guidance summary for Sears.	\$650.00	3.8	\$2,470.00
Hartmann, Becky	Address review notes regarding questions on the warrants and related debt discount write-off in Q3'2018.	\$625.00	0.6	\$375.00
Jain, Yash R	Prepare documentation of guidance summaries to be considered for Embedded Derivative analysis.	\$180.00	3.7	\$666.00
McManus, Joseph	Update Warrants Guidance Summary for inclusion in Debt Discount documentation.	\$450.00	0.6	\$270.00
12/06/2018				
Bradfield, Derek	Review of pension guidance summary for Sears.	\$650.00	3.9	\$2,535.00
Hartmann, Becky	Close review notes on the warrants classification and debt discount guidance summary to be provided to the client.	\$625.00	0.5	\$312.50
Jain, Yash R	Prepare documentation of considerations for Troubled debt restructuring, modification, and extinguishment analysis, concurrently.	\$180.00	2.4	\$432.00
Lauret, Kyle	Review debtor-in-possession financing guidance summary.	\$625.00	0.4	\$250.00
Lauret, Kyle	Review rejected leases guidance summary.	\$625.00	0.4	\$250.00
Straub, Kelsey	Add conclusions to debt and interest guidance summary.	\$450.00	2.3	\$1,035.00
12/07/2018				
Bradfield, Derek	Review consolidation reporting guidance summary for Sears.	\$650.00	1.1	\$715.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
12/07/2018				
Bradfield, Derek	Review of asset held for sale guidance summary for Sears.	\$650.00	1.2	\$780.00
12/08/2018				
Lauret, Kyle	Review trouble debt restructuring guidance summary as requested by management as part of accounting advisory services.	\$625.00	1.4	\$875.00
12/10/2018				
Jain, Yash R	Document research findings related to troubled debt structuring based on Deloitte guidance.	\$180.00	1.2	\$216.00
12/11/2018				
Jain, Yash R	Prepare liabilities guidance summary related to bankruptcy filing.	\$180.00	1.8	\$324.00
12/12/2018				
Berland, Taylor	Review updates to the troubled debt restructuring guidance summary based on partner review.	\$525.00	0.9	\$472.50
12/13/2018				
Straub, Kelsey	Address partner notes on guidance summary related to interest expense accounting during bankruptcy	\$450.00	1.6	\$720.00
01/30/2019				
Jain, Yash R	Resolve note of J. Berry (Deloitte) on the troubled debt restructuring guidance.	\$180.00	0.5	\$90.00
Lauret, Kyle	Finalize review of accounting and advisory guidance summary requested by management for troubled debt restructuring accounting guidance impacted by bankruptcy filing.	\$625.00	0.2	\$125.00
Lauret, Kyle	Review accounting and advisory guidance summary requested by management for embedded derivatives accounting guidance impacted by bankruptcy filing.	\$625.00	1.2	\$750.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
01/30/2019				
Lauret, Kyle	Use accumulated relevant bankruptcy related guidance to preliminary evaluate topical outline for training workshop of Sears client personnel as part of accounting advisory services.	\$625.00	1.4	\$875.00
01/31/2019				
Lauret, Kyle	Draft email to D. Bradfield and J. Wichard (all Deloitte) provide background on Sears Holdings' current status in the bankruptcy process including a detailed outline of the requested training workshop by Sears Holdings management.	\$625.00	0.3	\$187.50
02/07/2019				
Bradfield, Derek	Meet with K. Lauret and K. Straub (Deloitte) to discuss accounting guidance for troubled debt restructurings and embedded derivatives and the applicability to Sears.	\$925.00	0.3	\$277.50
Lauret, Kyle	Meet with D. Bradfield, K. Lauret and K. Straub (Deloitte) to discuss accounting guidance for troubled debt restructurings and embedded derivatives and the applicability to Sears.	\$625.00	0.3	\$187.50
Straub, Kelsey	Meet with D. Bradfield, K. Lauret (Deloitte) to discuss accounting guidance for troubled debt restructurings and embedded derivatives and the applicability to Sears.	\$450.00	0.3	\$135.00
02/09/2019				
Straub, Kelsey	Address partner questions on guidance summary for accounting of derivatives.	\$450.00	1.2	\$540.00
02/12/2019				
Straub, Kelsey	Make edits to troubled debt restructuring guidance summary to deliver to J. Drosopoulos (Sears).	\$450.00	1.2	\$540.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Advisory Services - ASC 852

02/21/2019

Straub, Kelsey	Compile final listing of guidance summary workpapers in order to electronically file workpapers in accordance with auditing standards.	\$450.00	1.3	\$585.00
----------------	--	----------	-----	----------

Subtotal for Advisory Services - ASC 852:			258.0	\$112,921.00
---	--	--	-------	--------------

Advisory Services - SOC Reports

10/19/2018

Smietanski, Meredith	Assess updates to the IT controls in the Sears Hometown Outlets (SHO) Service Organization Control (SOC) report.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Assess updates to the IT controls in the Lands End (LE) Service Organization Control (SOC) report.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Review accounts payable patching logs from the production servers with T. Williams, R. Archanendu, A. Murugesan, P. Barton, L. Perry (Sears Holdings Corporation).	\$0.00	0.7	\$0.00

10/22/2018

Berggren, Maureen	Review Service Organization Controls planning documentation for FY18.	\$0.00	0.4	\$0.00
Hoye, Jim	Send prior year Service Organization Reports to P. Sorenson (Deloitte) and respond to questions regarding control testing.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Observe Windows patches applied on the windows production servers with T. Williams, R. Archanendu, O. Carrillo, V. Pandey (Sears Holdings Corporation).	\$0.00	0.6	\$0.00

10/23/2018

Smietanski, Meredith	Review the patching log in the Kmart mainframe with M. Schmitt (Sears Holdings).	\$0.00	0.1	\$0.00
----------------------	--	--------	-----	--------

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
10/25/2018				
Vajhala, Phani Kiran	Prepare Service Organization Controls workpapers related to Internal Audit reliance.	\$0.00	0.5	\$0.00
10/26/2018				
Berggren, Maureen	Review Service Organization Controls planning documentation.	\$0.00	0.2	\$0.00
10/30/2018				
Smietanski, Meredith	Review mainframe patching evidence sent by the client and send follow-up in regards to the system evidence.	\$0.00	1.1	\$0.00
10/31/2018				
Smietanski, Meredith	Analyze the Sears Hometown and Outlet Service Organization report IT updates.	\$0.00	1.1	\$0.00
11/05/2018				
Smietanski, Meredith	Assess whether the service organization control reports are meeting assertions from Sears Hometown and Outlet service organization control report mapping.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Assess whether the service organization control reports are meeting assertions from Land's End service organization control report mapping.	\$0.00	1.0	\$0.00
11/07/2018				
Smietanski, Meredith	Assess service organization control report IT and business updates from management for 2018 Sears Hometown and Outlet reports with P. Vajhala (Deloitte).	\$0.00	0.5	\$0.00
Smietanski, Meredith	Assess service organization control report IT and business updates from management for 2018 Land's End reports with P. Vajhala (Deloitte).	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Assess service organization control report IT and business updates from management for 2018 Land's End reports with M. Smietanski (Deloitte).	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/07/2018				
Vajhala, Phani Kiran	Assess service organization control report IT and business updates from management for 2018 Sears Hometown and Outlet reports with M. Smietanski (Deloitte).	\$0.00	0.5	\$0.00
11/12/2018				
Bougadis, Blake	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), A. Klus, S. Emricson, D. Tangen (Sears Holdings) to discuss management IT updates to the 2018 Land's End Service Organization Controls report.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), A. Klus, S. Emricson, D. Tangen (Sears Holdings) to discuss management IT updates to the 2018 Sears Hometown and Outlet Service Organization Controls report.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), A. Klus, S. Emricson, D. Tangen (Sears Holdings) to discuss management IT updates to the 2018 2018 Land's End Service Organization Controls report.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), A. Klus, S. Emricson, D. Tangen (Sears Holdings) to discuss management IT updates to the 2018 Sears Hometown and Outlet Service Organization Controls report.	\$0.00	0.6	\$0.00
11/13/2018				
Berggren, Maureen	Review control workpaper related to mainframe patching.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Test Land's End environmental control workpapers.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Test Sears Hometown and Outlet environmental control workpapers.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/14/2018				
Castellano, Carrie	Meet with K. Riordan (Deloitte) to discuss procedures for rolling forward entity level controls to the current fiscal year.	\$0.00	0.4	\$0.00
Castellano, Carrie	Update service organization controls and create tracker for testing procedures still needed.	\$0.00	0.5	\$0.00
King, Elizabeth	Meet with K. Riordan (Deloitte) to discuss property tax control walkthroughs and sales tax control walkthroughs.	\$0.00	0.4	\$0.00
Riordan, Katy	Prepare for current year Service Organization tax control meetings (read through prior control documentation, etc.)	\$0.00	3.7	\$0.00
Riordan, Katy	Meet with A. King (Deloitte) to discuss property tax control walkthroughs and sales tax control walkthroughs.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with C. Castellano (Deloitte) to discuss procedures for rolling forward entity level controls to the current fiscal year.	\$0.00	0.4	\$0.00
Riordan, Katy	Prepare for current year tax meetings/control processes (review prior control documentation, etc.).	\$0.00	3.2	\$0.00
11/15/2018				
Berggren, Maureen	Assess Service Organization Controls report IT and Business updates from management for 2018 Sears Hometown and Outlet report with P. Vajhala, M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
Berggren, Maureen	Assess Service Organization Controls report IT and Business updates from management for 2018 Land's End report with P. Vajhala, M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
King, Elizabeth	Meet with K. Riordan, K. Straub, A. King (Deloitte), J. Jose, R. Conrad (Sears) to perform property tax control walkthroughs.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/15/2018				
King, Elizabeth	Perform testing of Design effectiveness for Sales tax controls.	\$0.00	1.0	\$0.00
King, Elizabeth	Document procedures performed for sales tax control testing.	\$0.00	1.0	\$0.00
King, Elizabeth	Document procedures performed for testing of operating effectiveness for client Sales Tax controls	\$0.00	1.0	\$0.00
King, Elizabeth	Perform testing of operating effectiveness for client Sales tax controls	\$0.00	0.9	\$0.00
King, Elizabeth	Meet with K. Riordan (Deloitte), E. Fellner (Sears) to perform Sales Tax Control walkthroughs.	\$0.00	0.6	\$0.00
Riordan, Katy	Assess what should be gathered for FY18 engagement level controls (ELC) testing for the purposes of the Service Organization Controls report.	\$0.00	3.4	\$0.00
Riordan, Katy	Review testing documented by SHC Internal Audit for Engagement Level Controls (ELCs)	\$0.00	3.3	\$0.00
Riordan, Katy	Meet with K. Riordan, K. Straub, A. King (Deloitte), J. Jose, R. Conrad (Sears) to perform property tax control walkthroughs.	\$0.00	1.0	\$0.00
Riordan, Katy	Meet with A. King (Deloitte), E. Fellner (Sears) to perform Sales Tax Control walkthroughs.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Assess Service Organization Controls report IT and Business updates from management for 2018 Sears Hometown and Outlet report with M. Berggren, P. Vajhala (Deloitte).	\$0.00	0.3	\$0.00
Smietanski, Meredith	Assess Service Organization Controls report IT and Business updates from management for 2018 Land's End report with M. Berggren, P. Vajhala (Deloitte).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/15/2018				
Straub, Kelsey	Meet with K. Riordan, A. King (Deloitte), J. Jose, R. Conrad (Sears) to perform property tax control walkthroughs.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Assess Service Organization Controls report IT and Business updates from management for 2018 Land's End report with M. Berggren, M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Assess Service Organization Controls report IT and Business updates from management for 2018 Sears Hometown and Outlet report with M. Berggren, M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
11/16/2018				
King, Elizabeth	Review client support (tax return schedules) to assess the effectiveness of Debtors' controls.	\$0.00	1.3	\$0.00
11/19/2018				
Rosi, Matthew	Construct workpaper of Service Organization Control (SOC) control relating to purchase order matching process within I2K.	\$0.00	2.5	\$0.00
Rosi, Matthew	Review Service Organization Control (SOC) control relating to Import 2000k matching process to understand procedure and details of existing control	\$0.00	1.1	\$0.00
Smietanski, Meredith	Assess the Service Organization Control (SOC) Sears Hometown and Outlet (SHO) revisions with P. Vajhala (Deloitte), and A. Klus, T. Williams, S. Emricson, D. Tangen (Sears Holdings Corporation).	\$0.00	0.2	\$0.00
Smietanski, Meredith	Assess the Service Organization Control (SOC) Lands End (LE) revisions with P. Vajhala (Deloitte), and A. Klus, T. Williams, S. Emricson, D. Tangen (Sears Holdings Corporation).	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/19/2018				
Vajhala, Phani Kiran	Assess the Service Organization Control 1 (SOC 1) control Lands End revisions with M. Smietanski (Deloitte), and A. Klus, T. Williams, S. Emricson, D. Tangen (Sears Holdings Corporation).	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Assess the Service Organization Control (SOC 1) Sears Hometown Outlet (SHO) revisions with M. Smietanski (Deloitte), and A. Klus, T. Williams, S. Emricson, D. Tangen (Sears Holdings Corporation).	\$0.00	0.2	\$0.00
11/20/2018				
Bougadis, Blake	Assess board minutes and audit committee meetings for changes to include in service organization controls reports.	\$0.00	0.7	\$0.00
Bougadis, Blake	Meet with S. Haywood (Sears), K. Riordan (Deloitte) regarding service organization controls for entity level controls for Lands' End.	\$0.00	0.3	\$0.00
Bougadis, Blake	Research prior year service organization controls to prepare for a run-through of the controls.	\$0.00	0.3	\$0.00
Bougadis, Blake	Meet with S. Haywood (Sears), K. Riordan (Deloitte) regarding service organization controls for entity level controls.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with S. Haywood (Sears), B. Bougadis (Deloitte) regarding service organization controls for entity level controls.	\$0.00	0.3	\$0.00
Riordan, Katy	Meet with S. Haywood (Sears), B. Bougadis (Deloitte) regarding service organization controls for entity level controls for Lands' End.	\$0.00	0.4	\$0.00
Riordan, Katy	Review the ELC (entity level control) testing work done before Internal Audit reliance considerations.	\$0.00	1.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/20/2018				
Riordan, Katy	Review the updated ELC (entity level control) testing work done before Internal Audit reliance considerations.	\$0.00	1.6	\$0.00
Rosi, Matthew	Document updated detail to Service Organization Control (SOC) control of I2k Purchase Order (PO)/receipt match.	\$0.00	3.1	\$0.00
11/21/2018				
Bougadis, Blake	Assess service organization controls for entity level controls.	\$0.00	0.6	\$0.00
Bougadis, Blake	Create a request list related to the assessment of service organization controls for entity level controls.	\$0.00	0.5	\$0.00
Riordan, Katy	Review the ELC (entity level control), property tax, and sales tax controls concurrently to let internal audit know which will be needing additional selections.	\$0.00	2.2	\$0.00
Riordan, Katy	Review internal audit's updates on the ELC, property tax, and sales tax controls and testing completed as of the end of November.	\$0.00	2.2	\$0.00
11/26/2018				
Bougadis, Blake	Assess service organization controls for entity level controls as well as creating request list for support documentation regarding the entity level controls.	\$0.00	2.9	\$0.00
Bougadis, Blake	Assess service organization controls for entity level controls, specifically to create request list for control support documentation.	\$0.00	3.1	\$0.00
11/27/2018				
Bougadis, Blake	Assess service organization controls for entity level controls in order to assist in creating request list for necessary support documentation.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
11/27/2018				
Bougadis, Blake	Review service organization controls for entity level controls to create request listing for needed support documentation.	\$0.00	2.4	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) regarding service organization controls for entity level controls.	\$0.00	0.8	\$0.00
Riordan, Katy	Discuss with B. Bougadis (Deloitte) regarding service organization controls for entity level controls.	\$0.00	0.8	\$0.00
11/28/2018				
Bougadis, Blake	Analyze the service organization controls for entity level controls as well as track what support requests are needed for the entity level controls.	\$0.00	0.3	\$0.00
Riordan, Katy	Review the ELC (entity level controls) SOC (service organization) controls and request data from various client contacts.	\$0.00	1.4	\$0.00
11/29/2018				
Vajhala, Phani Kiran	Review of Service Organization Control (SOC1) report changes - Section II narratives to identify necessary procedures for control testing.	\$0.00	1.0	\$0.00
12/04/2018				
Hoye, Jim	Document assessment of the Physical Security Troy Data center work paper	\$0.00	0.5	\$0.00
12/06/2018				
Berggren, Maureen	Review environmental control working paper.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Document Lands End Service Organization Control deficiencies workpaper.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Document Sears Hometown and Outlet Service Organization Control deficiencies workpaper.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Review system application control workpaper.	\$0.00	3.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
12/07/2018				
Vajhala, Phani Kiran	Review Service Organization Control workpapers related to Lands End.	\$0.00	3.0	\$0.00
12/10/2018				
Vajhala, Phani Kiran	Review additional documentation in Service Organization Control workpapers related to Lands End.	\$0.00	2.0	\$0.00
Vajhala, Phani Kiran	Review fourth round of notes addressed on system application control workpaper.	\$0.00	2.0	\$0.00
12/11/2018				
Berggren, Maureen	Review UNIX (multi user computer operating system) patching working paper.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Disclose Amazon Web Services migration and Information Management System database migration to in-scope Sears Hometown and Outlet applications.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Disclose Amazon Web Services migration and Information Management System database migration to in-scope Lands End applications.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Review round two of system application control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review information technology system application workpapers.	\$0.00	1.0	\$0.00
12/12/2018				
Smietanski, Meredith	Consolidate additional business and information technology changes from management for the Sears Hometown and Outlet report.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Consolidate business and information technology changes from management for Sears Hometown and Outlet report.	\$0.00	1.2	\$0.00
Vajhala, Phani Kiran	Review second round of information technology system application workpapers.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
12/12/2018				
Vajhala, Phani Kiran	Review round three of system application control workpaper.	\$0.00	1.0	\$0.00
12/13/2018				
Berggren, Maureen	Review the control activities section within the Service Organization Control report.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review edits to the control activities within the Service Organization Control report.	\$0.00	0.4	\$0.00
Hoye, Jim	Prepare direct update access control testing workpaper.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Review Troy Data Center physical security workpaper.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Review scope of testing for Lands End.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review round four of system application control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review third round of information technology system application workpapers.	\$0.00	1.0	\$0.00
12/14/2018				
Smietanski, Meredith	Review M. Berggren's (Deloitte) changes made to Sears Hometown and Outlet workpapers.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Review changes made to Lands End workpapers by M. Berggren (Deloitte).	\$0.00	2.1	\$0.00
Vajhala, Phani Kiran	Review fourth round of information technology system application workpapers.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review round five of system application control workpaper.	\$0.00	1.0	\$0.00
12/17/2018				
Hoye, Jim	Update documentation of Physical Security control testing workpaper based on discussion with M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Document testing for Point of Sale and Telluride matching control.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
12/17/2018				
Vajhala, Phani Kiran	Review notes addressed on system application control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review fifth round of information technology system application workpapers.	\$0.00	1.0	\$0.00
12/18/2018				
Berggren, Maureen	Review information management systems update to Service Organization Control report.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Review interim administrative access review for Sears system application.	\$0.00	3.9	\$0.00
Vajhala, Phani Kiran	Review sixth round of information technology system application workpapers.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review second round of notes addressed on system application control workpaper.	\$0.00	1.0	\$0.00
12/19/2018				
Berggren, Maureen	Call with P. Vajhala, M. Smietanski (Deloitte) to discuss the IMS database conversion impact for Sears Hometown and Outlet Service Organization Control applications.	\$0.00	0.8	\$0.00
Berggren, Maureen	Call with P. Vajhala, M. Smietanski (Deloitte) to discuss the IMS database conversion impact for Lands End Service Organization Control applications.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Call with M. Berggren, P. Vajhala (Deloitte) to discuss the IMS database conversion impact for Lands End Service Organization Control applications.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Review interim critical access review for Sears system application.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Call with M. Berggren, P. Vajhala (Deloitte) to discuss the IMS database conversion impact for Sears Hometown and Outlet Service Organization Control applications.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
12/19/2018				
Vajhala, Phani Kiran	Review fifth round of notes addressed on system application control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Call with M. Berggren, M. Smietanski (Deloitte) to discuss the IMS database conversion impact for Sears Hometown and Outlet Service Organization Control applications.	\$0.00	1.2	\$0.00
Vajhala, Phani Kiran	Review notes addressed in Service Organization Control workpapers related to Lands End.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Call with M. Berggren, M. Smietanski (Deloitte) to discuss the IMS database conversion impact for Lands End Service Organization Control applications.	\$0.00	1.2	\$0.00
12/20/2018				
Vajhala, Phani Kiran	Review final round of information technology system application workpapers.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review third round of notes addressed on system application control workpaper.	\$0.00	1.0	\$0.00
12/21/2018				
Berggren, Maureen	Review exception disposition working paper.	\$0.00	0.4	\$0.00
01/01/2019				
Srividya, Vidya	Document Sears Hometown Outlet findings as it relates to our control objectives.	\$0.00	3.2	\$0.00
01/02/2019				
Borcher, Scott	Prepare property tax rate review control workpapers for the service organization control report.	\$0.00	2.7	\$0.00
Borcher, Scott	Revised property tax rate review control workpapers for the service organization control report based on comments received from audit seniors.	\$0.00	2.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/02/2019				
Smietanski, Meredith	Revise Lands End Service Organization Control Report based on partner notes and management meetings.	\$0.00	3.9	\$0.00
Srividya, Vidya	Document Sears Hometown Outlet findings as it relates to our Service Organization Control ("SOC") objectives.	\$0.00	2.7	\$0.00
01/03/2019				
Patni, Paridhi	Update documentation of our change management and access privilege workpaper.	\$0.00	2.2	\$0.00
01/04/2019				
Smietanski, Meredith	Revise Sears Hometown and Outlet Service Organization Control Report based on partner notes and management meetings.	\$0.00	3.9	\$0.00
01/07/2019				
Augustian, Jenn	Meet with K. Riordan (Deloitte) to discuss documentation of sales tax controls and status of testing/client requests.	\$0.00	0.8	\$0.00
Augustian, Jenn	Document the control design for the sales tax check review control for the Lands End Service Organization Control report.	\$0.00	0.9	\$0.00
Augustian, Jenn	Meet with K. Riordan (Deloitte) to discuss documentation of Service Organization Control ("SOC") sales tax controls and status of testing/client requests.	\$0.00	0.8	\$0.00
Berggren, Maureen	Participate in telephone conference with T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") objectives.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/07/2019				
Berggren, Maureen	Participate in telephone conference with T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") Land's End objectives.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") objectives.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") Land's End objectives.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Research accounting guidance in relation to our IT control testing as part of our Service Organization Control ("SOC") report.	\$0.00	1.3	\$0.00
Riordan, Katy	Meet with J. Augustian (Deloitte) to discuss documentation of Service Organization Control ("SOC") sales tax controls and status of testing/client requests.	\$0.00	0.8	\$0.00
Riordan, Katy	Meet with J. Augustian (Deloitte) to discuss documentation of sales tax controls and status of testing/client requests.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Participate in telephone conference with T. Dixon, P. Vajhala (all Deloitte) to discuss Service Organization Control ("SOC") objectives.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Participate in telephone conference with T. Dixon, P. Vajhala (all Deloitte) to discuss Service Organization Control ("SOC") Land's End objectives.	\$0.00	0.2	\$0.00
Straub, Kelsey	Compare the Sears Hometown and Outlet controls from the prior year to the current year project plan.	\$0.00	1.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/07/2019				
Straub, Kelsey	Compare second round of Sears Hometown and Outlet controls from the prior year to the current year project plan.	\$0.00	1.6	\$0.00
Vajhala, Phani Kiran	Participate in telephone conference with T. Dixon and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") Lands End objectives.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Participate in telephone conference with T. Dixon and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") objectives.	\$0.00	0.2	\$0.00
01/08/2019				
Augustian, Jenn	Document design and implementation testing of the sales tax rate change control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	0.6	\$0.00
Augustian, Jenn	Meet with K. Riordan (Deloitte) to discuss documentation of sales tax controls .	\$0.00	0.4	\$0.00
Augustian, Jenn	Meet with K. Riordan (Deloitte) to discuss documentation of Lands End sales tax controls and status of testing/client requests.	\$0.00	0.4	\$0.00
Augustian, Jenn	Document testing of instances of the operating effectiveness for the sales tax check review control for the Lands End Service Organization Control report.	\$0.00	1.4	\$0.00
Augustian, Jenn	Document the control design for the sales tax check review control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	0.5	\$0.00
Augustian, Jenn	Test instances of the operating effectiveness for the sales tax check review control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/08/2019				
Berggren, Maureen	Participate in telephone conference with T. Dixon, P. Vajhala (Deloitte), D. Tangen, T. Williams, A. Klus, and S. Emricson (Sears) to discuss Sears Hometown Outlet findings.	\$0.00	0.3	\$0.00
Berland, Taylor	Review financial report controls related to the Sears financial reporting system balancing with the general ledger.	\$0.00	1.4	\$0.00
Bougadis, Blake	Draft emails for initial requests related to the December monthly operating report.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with P. Vajhala (Deloitte), D. Tangen, T. Williams, A. Klus, and S. Emricson (Sears) to discuss Sears Hometown Outlet findings.	\$0.00	0.3	\$0.00
Hoye, Jim	Update backup schedules documentation for control testing.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with J. Augustian (Deloitte) to discuss documentation of sales tax controls.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with J. Augustian (Deloitte) to discuss questions on documentation of sales tax controls and status of testing/client requests.	\$0.00	0.4	\$0.00
Srividya, Vidya	Draft listing of period end inquiries needed to be completed for Service Organization Control ("SOC") report completion.	\$0.00	2.1	\$0.00
Vajhala, Phani Kiran	Participate in telephone conference with T. Dixon (Deloitte), D. Tangen, T. Williams, A. Klus, and S. Emricson (Sears) to discuss Sears Hometown Outlet findings.	\$0.00	0.3	\$0.00
01/09/2019				
Augustian, Jenn	Document control over city tax rate changes based on support provided by E. Fellner (Sears).	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/09/2019				
Augustian, Jenn	Document control over changes in the sales tax rate for Service Organization Control report based on support provided by E. Fellner (Sears).	\$0.00	1.0	\$0.00
Berland, Taylor	Review financial reporting controls related to the company's internal reporting systems (business objects) and how those reconcile with the general ledger.	\$0.00	1.1	\$0.00
Hoye, Jim	Consider additional workpapers for the Service Organization Control report files.	\$0.00	0.5	\$0.00
Hoye, Jim	Analyze Service Organization Control report files for required workpapers.	\$0.00	0.6	\$0.00
Srividya, Vidya	Draft listing of support needed from client for Service Organization Control ("SOC") report completion for the benefit of the client.	\$0.00	1.6	\$0.00
01/10/2019				
Augustian, Jenn	Document testing of the operating effectiveness for the tax rate change control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	1.1	\$0.00
Augustian, Jenn	Meet with K. Straub (Deloitte) regarding the November tax changes file received from E. Fellner (Sears).	\$0.00	0.4	\$0.00
Augustian, Jenn	Meet with K. Straub (Deloitte) to discuss controls over tax rate changes and the required follow up with the client.	\$0.00	0.3	\$0.00
Augustian, Jenn	Perform testing over instances of the operating effectiveness for the tax rate change control for the Lands End Service Organization Control ("SOC") report.	\$0.00	1.0	\$0.00
Augustian, Jenn	Meet with K. Straub (Deloitte) regarding the November tax changes file received from E. Fellner (Sears).	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/10/2019				
Berland, Taylor	Determinine which specific accounts payable controls should be included in the Land's End report.	\$0.00	1.3	\$0.00
Bougadis, Blake	Research using the Deloitte Technical Library as a resource regarding the sample size related to Sears' reinsurance controls.	\$0.00	0.3	\$0.00
Bougadis, Blake	Review of self-insurance claims provided by the company and information used in the control as part of the risks of material misstatement.	\$0.00	0.4	\$0.00
Bougadis, Blake	Review of Sears' reinsurance controls used for company claims to prepare for control walkthrough.	\$0.00	1.2	\$0.00
Bougadis, Blake	Meet with K. Riordan (Deloitte) to understand the background of Sears insurance audit and control documentation.	\$0.00	0.7	\$0.00
Hoye, Jim	Analyze automated IT testing workpapers to assess additional follow up support needed from client to complete documentation.	\$0.00	0.5	\$0.00
Hoye, Jim	Update documentation for general IT control testing based on support received from client.	\$0.00	0.3	\$0.00
Hoye, Jim	Review Telluride privileged access review.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala (Deloitte) over Lands End inquiry approaches for year-end testing over the service organization report controls.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala (Deloitte) over Sears Home Outlet inquiry approaches for year-end testing over the service organization report controls.	\$0.00	0.2	\$0.00
Srividya, Vidya	Update documentation of Sears Hometown Outlet findings as it relates to our control objectives for the Service Organization control ("SOC") report.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/10/2019				
Straub, Kelsey	Review the Sears Hometown and Outlet control related to sales tax over the check request approval process.	\$0.00	3.8	\$0.00
Straub, Kelsey	Review the Sears Hometown and Outlet controls related to the monitoring of sales tax use rates across each state.	\$0.00	3.8	\$0.00
Straub, Kelsey	Meet with J. Augustian (Deloitte) regarding the November tax changes file received from E. Fellner (Sears).	\$0.00	0.4	\$0.00
Straub, Kelsey	Meet with J. Augustian (Deloitte) to discuss SOC controls over tax rate changes and the required follow up with the client.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte) over Lands End inquiry approaches for the year-end service organization control report.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte) over Sears Home Outlet inquiry approaches for the year-end service organization control report.	\$0.00	0.2	\$0.00
01/11/2019				
Berland, Taylor	Update documentation of financial reporting controls regarding final account balances recorded into the general ledger based on discussion with J. McManus (Deloitte).	\$0.00	0.9	\$0.00
Hoye, Jim	Update period-end inquiries used in our rollforward testing approach as part of our procedures for the service organization control report.	\$0.00	0.3	\$0.00
Straub, Kelsey	Review the operating effectiveness of the Sears Hometown and Outlet control related to the sales tax rate.	\$0.00	1.2	\$0.00
Straub, Kelsey	Review the sales tax controls for Lands End, specifically the operating effectiveness testing.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/14/2019				
Augustian, Jenn	Prepare the documentation of the 3-way match control for Sears Hometown Outlet (SHO) Service Organization Control (SOC) testing.	\$0.00	0.5	\$0.00
Augustian, Jenn	Prepare the analysis over the property tax rollforward review control.	\$0.00	1.1	\$0.00
Augustian, Jenn	Meet with K. Straub and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Augustian, Jenn	Prepare the documentation of the 3-way match control for Sears Hometown Outlet (SHO) Service Organization Control (SOC) testing.	\$0.00	0.5	\$0.00
Augustian, Jenn	Prepare the documentation over the property tax variance review for service organization control testing.	\$0.00	1.2	\$0.00
Augustian, Jenn	Prepare the documentation of the Kmart workers compensation claim payments based on support provided by R. Mathur (Sears).	\$0.00	0.9	\$0.00
Augustian, Jenn	Make selections from support provided by R. Paoletti (Sears) for inventory receipts.	\$0.00	0.7	\$0.00
Augustian, Jenn	Prepare the documentation of the same user automatic report configuration control based on support provided by T. Chowdhury (Sears) for service organization control testing.	\$0.00	0.6	\$0.00
Augustian, Jenn	Draft email to R. Paoletti (Sears) including selections made of inventory receipts for Service Organization Control (SOC) testing.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review management response for the Service Organization Control report exceptions.	\$0.00	0.1	\$0.00
Berggren, Maureen	Create notes on management response for the SOC exceptions based on previous review.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/14/2019				
Bougadis, Blake	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss controls over source data related to item cost.	\$0.00	3.2	\$0.00
Hoye, Jim	Update period-end Inquiries for Service Organization Control ("SOC") automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Develop an outstanding items listing for change management workpapers in order to assess time to completion of workpaper.	\$0.00	0.3	\$0.00
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding automated controls for SOC reports and change management.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding Service Organization Control assertions and control mappings.	\$0.00	0.6	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding Service Organization Control assertions and control mappings.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoye (Deloitte) regarding automated controls for SOC reports and change management.	\$0.00	0.2	\$0.00
Straub, Kelsey	Meet with J. Jose (Sears) to discuss the outstanding requests for property tax control testing.	\$0.00	0.4	\$0.00
Straub, Kelsey	Review the operating effectiveness of sales tax controls for the Sears Hometown audit.	\$0.00	1.4	\$0.00
Straub, Kelsey	Review the operating effectiveness testing of the Lands End sales tax controls.	\$0.00	1.6	\$0.00
01/15/2019				
Augustian, Jenn	Update documentation of testing of the sales tax rate controls based on review notes from A. Williams (Deloitte).	\$0.00	1.1	\$0.00
Berggren, Maureen	Review inventory monthly cost controls automated control support.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/15/2019				
Berggren, Maureen	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss controls over source data related to item cost and documentation of those controls.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review Telluride matching control.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review of automated controls related to inventory costing.	\$0.00	0.3	\$0.00
Bougadis, Blake	Assess self-insurance service organization control before walkthrough to understand the supporting documentation requests.	\$0.00	0.9	\$0.00
Hoye, Jim	Review and update Telluride privileged access review.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Service Organization Control period end inquiry and reply to emails for period end inquiries.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze client responses regarding Service Organization Control compliance.	\$0.00	0.2	\$0.00
Riordan, Katy	Draft email follow-up to E. Fellner (Sears) for support needed from client for sales tax control testing.	\$0.00	0.7	\$0.00
Srividya, Vidya	Review testing procedures for Service Organization Control report related purposes.	\$0.00	2.0	\$0.00
Williams, Adam	Review document of review of sales tax payments for purposes of user organization control report to be issued to Sears Hometown and Outlet.	\$0.00	1.4	\$0.00
01/16/2019				
Augustian, Jenn	Document the control environment for Sears Hometown Outlets (SHO) for the Service Organization Control report.	\$0.00	1.6	\$0.00
Augustian, Jenn	Document the associated risks for Land's End for the Service Organization Control report.	\$0.00	1.6	\$0.00
Berggren, Maureen	Update documentation of the sales tax monitoring control working paper.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/16/2019				
Berggren, Maureen	Review the entity level control working paper for the Lands End Service Organization Control ("SOC") report.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review sales tax monitoring control working paper.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review the entity level control working paper for the Service Organization Control report.	\$0.00	0.1	\$0.00
Bougadis, Blake	Analyze internal audit samples of reconciliations related to the Sears insurance service organization controls.	\$0.00	1.2	\$0.00
Bougadis, Blake	Meet with D. Klatkiewicz (Sears) and K. Riordan (Deloitte) to perform walkthrough of Sears insurance controls.	\$0.00	0.6	\$0.00
Hoye, Jim	Follow up with J. Goodin (Sears) regarding status of Polling control wording and operational changes.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with M. Smietanski and D. Mason (all Deloitte) regarding Service Organization Control workpaper due dates.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze Telluride Privileged Access Review Evidence to assess whether it is necessary to follow up with client.	\$0.00	0.7	\$0.00
Mason, David	Discuss with M. Smietanski and J. Hoye (all Deloitte) regarding Service Organization Control workpaper due dates.	\$0.00	0.3	\$0.00
Riordan, Katy	Discuss with E. Fellner (Sears) the support needed for sales tax control testing.	\$0.00	1.1	\$0.00
Riordan, Katy	Update the sales tax control testing workpaper with support provided by the client.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Discuss with J. Hoye and D. Mason (all Deloitte) regarding Service Organization Control workpaper due dates.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/16/2019				
Weinert McDonnell, Lesley	Review memo documenting consideration of internal audit and the use of their work for purposes of the Service Organization Control 1 opinion.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review operating effectiveness testing of internal control related to automatic reconciliation between Essbase and general ledger.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review updated operating effectiveness testing of internal control related to automatic reconciliation between Essbase and general ledger.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review operating effectiveness testing of financial reporting internal control (automatic reconciliation between Essbase and general ledger).	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Review operating effectiveness testing of internal control (automatic recording in stock ledger system).	\$0.00	0.3	\$0.00
01/17/2019				
Hoye, Jim	Analyze review notes for Point Of Sale and Telluride matching in order to assess documentation for our testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Speak with P. Vajhala (Deloitte) regarding outstanding client requests for Land's End report to follow up on and estimate project completion.	\$0.00	0.2	\$0.00
Mason, David	Draft process owner competency workpaper.	\$0.00	2.3	\$0.00
Mason, David	Draft systems overview and assertions workpaper.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Conduct conference call with P. Vajhala (Deloitte), T. Williams, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss potential removal of controls for the Sears Hometown and Outlet stores report.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/17/2019				
Smietanski, Meredith	Conduct conference call with P. Vajhala (Deloitte), T. Williams, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss potential removal of controls for the Land's End report.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Conduct conference call with M. Smietanski (Deloitte), T. Williams, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss potential removal of controls for the Sears Hometown and Outlet stores report.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Conduct conference call with M. Smietanski (Deloitte), T. Williams, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss potential removal of controls for the Land's End report.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Speak with J. Hoye (Deloitte) regarding outstanding client requests for Land's End report to follow up on and estimate project completion.	\$0.00	0.2	\$0.00
01/18/2019				
Augustian, Jenn	Document control testing of selections over review of tax payments control for Sears Hometown Outlet (SHO) Service Organization Control (SOC) report.	\$0.00	0.7	\$0.00
Augustian, Jenn	Make selections to test the review of tax payments control.	\$0.00	0.5	\$0.00
Augustian, Jenn	Prepare testing of selections over review of tax payments control for Sears Hometown Outlet (SHO) Service Organization Control (SOC) report to gain assurance over operating effectiveness of the control.	\$0.00	0.7	\$0.00
Hoye, Jim	Participate in discussion with C. McShane (Deloitte) regarding fixed asset controls for Service Organization Control ("SOC") report.	\$0.00	0.2	\$0.00
Hoye, Jim	Close manager notes on inventory change management control.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/18/2019				
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding Essbase change monitoring.	\$0.00	0.3	\$0.00
Mason, David	Review and analyze end of year change management population provided.	\$0.00	1.1	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding Essbase change monitoring.	\$0.00	0.3	\$0.00
Mason, David	Update systems overview and assertions workpaper.	\$0.00	0.9	\$0.00
McShane, Connor	Speak with J. Hoye (Deloitte) regarding fixed asset controls for SOC report.	\$0.00	0.2	\$0.00
Straub, Kelsey	Close partner notes on sales tax controls for Sears Hometown service report.	\$0.00	1.3	\$0.00
Straub, Kelsey	Review client support for property tax control selections and select samples for operating effectiveness testing.	\$0.00	0.7	\$0.00
Straub, Kelsey	Close manager notes on sales tax controls for Lands End audit.	\$0.00	1.3	\$0.00
Vajhala, Phani Kiran	Review description of the systems section f the Sears Hometown and Outlet (SHO) Service Organization Controls Report.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review the other information provided by the service organization section of the Sears Hometown and Outlet (SHO) Service Organization Controls Report.	\$0.00	1.1	\$0.00
01/21/2019				
Berland, Taylor	Edit documentation of testing of the control related to the company's financial reporting software balancing with the general ledger.	\$0.00	0.6	\$0.00
Hoye, Jim	Update documentation and period end inquiry for automated control.	\$0.00	0.2	\$0.00
Hoye, Jim	Address partner notes on Telluride Privileged Access Review and Ciboodle change management testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Draft additional samples and follow up for Telluride matching control.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/21/2019				
Hoye, Jim	Analyze review notes for automated expenditure control.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine how many follow ups are needed from Sears regarding automated control period end inquires.	\$0.00	0.2	\$0.00
Mason, David	Document systems overview and assertions workpaper for updates.	\$0.00	1.6	\$0.00
Mason, David	Document systems overview and assertions workpaper for second round of updates.	\$0.00	1.9	\$0.00
01/22/2019				
Berggren, Maureen	Review procedures performed regarding testing of financial reporting control for Service Organization Control.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review weighted average cost automated control.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review financial reporting testing over the general ledger for Service Organization Control 1 (SOC1) report for Sears Hometown and Outlet stores.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review financial reporting testing over the general ledger for Service Organization Control 1 (SOC1) report for Land's End.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review conclusion of financial reporting control on account reconciliations for Service Organization Control 1 (SOC1) report for Sears Hometown and Outlet stores.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review testing of financial reporting control on account reconciliations for Service Organization Control 1 (SOC1) report for Land's End.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review sales and use tax control working papers.	\$0.00	0.1	\$0.00
Hoye, Jim	Review evidence provided for expenditure controls to assess additional follow up.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/22/2019				
Hoye, Jim	Update Telluride production lockdown.	\$0.00	0.3	\$0.00
Hoye, Jim	Make additional samples follow up for Point of Sale & Telluride matching control.	\$0.00	0.2	\$0.00
Mason, David	Draft list of workpapers in progress and the current status for team update on service organization controls.	\$0.00	0.6	\$0.00
Mason, David	Draft systems overview and assertions mapping workpaper.	\$0.00	1.3	\$0.00
Mason, David	Update process owner and competence workpaper for additional documentation.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Update the Sears Hometown and Outlet conclusions within the Service Organization Controls Report.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Add J. Goodin's (Sears) revised business control updates over complementary user entity controls within the Service Organization Controls Report.	\$0.00	2.4	\$0.00
01/23/2019				
Hoye, Jim	Update documentation for automated expenditure controls based off review notes and additional testing.	\$0.00	0.9	\$0.00
Mason, David	Document updates in process owner competence workpaper.	\$0.00	2.2	\$0.00
Mason, David	Document second round of updates in process owner competence workpaper.	\$0.00	0.7	\$0.00
01/24/2019				
Berggren, Maureen	Participate in conference call with P. Vajhala (Deloitte) to discuss updated information for the access review findings.	\$0.00	0.1	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding Service Organization Control ("SOC") Archiving and Tools Testing.	\$0.00	0.4	\$0.00
Mason, David	Document updates in control owner and competence workpaper.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/24/2019				
Mason, David	Update Human Resources Management System change management with end of year populations and design confirmation.	\$0.00	1.3	\$0.00
Mason, David	Update internal tracker to include latest end of year change management populations.	\$0.00	0.5	\$0.00
Mason, David	Update Access Benchmark tool change management workpaper for rollforward testing.	\$0.00	0.7	\$0.00
Mason, David	Update Import 2000 System change management with end of year populations and design confirmation.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding Service Organization Control ("SOC") Archiving and Tools Testing.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding Service Organization Control ("SOC") Archiving and Tools Testing for Lands End.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Participate in conference with M. Berggren (Deloitte) to discuss updated information for the access review findings.	\$0.00	0.1	\$0.00
01/25/2019				
Bougadis, Blake	Review of internal audit testing selections performed for the self-insurance control.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Review design and implementation control testing for the purposes of our Sears Hometown Service Organization Control report.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Review design and implementation control testing for the purposes of our Lands End Service Organization Control report.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/28/2019				
Berggren, Maureen	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss source data considerations regarding the inventory interface controls included in service organization controls report.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann and M. Berggren (all Deloitte) to discuss source data considerations regarding the inventory interface controls included in service organization controls report.	\$0.00	0.2	\$0.00
Hoye, Jim	Develop a list of outstanding audit support in order to present to S. Brokke (Sears) what support is still outstanding.	\$0.00	0.1	\$0.00
Lauret, Kyle	Review Sears Hometown and outlet system and Organization Controls Report revenue control scoping to align procedures.	\$0.00	0.2	\$0.00
Lauret, Kyle	Review design and implementation testing of three self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with C. Fitzgerald and M. Berggren (all Deloitte) to discuss source data considerations regarding the inventory interface controls included in service organization controls report.	\$0.00	0.2	\$0.00
Mason, David	Update Production Lockdown workpaper for interim testing.	\$0.00	1.7	\$0.00
Mason, David	Draft tools admin rollforward write-ups for rollforward testing.	\$0.00	1.6	\$0.00
Smietanski, Meredith	Finalize documentation of rollforward of IT security workpapers.	\$0.00	4.1	\$0.00
Straub, Kelsey	Review the design testing of property tax controls for the Sears Hometown audit.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/28/2019				
Straub, Kelsey	Review the design testing of property tax controls for the Lands End audit.	\$0.00	2.5	\$0.00
01/29/2019				
Berggren, Maureen	Review rollforward updates to IT change management workpapers.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review rollforward updates to inventory working papers.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review documentation of rollforward updates to IT security working papers.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review the documentation of the testing performed over inventory controls for purposes of the Service Organization Control report.	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with T. Dixon, M. Smietanski, P. Vajhala, and M. Lonnemann (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Mason, David	Make further updates to production lockdown workpaper.	\$0.00	2.1	\$0.00
Mason, David	Analyze tools change management rollforward documentation provided.	\$0.00	1.1	\$0.00
Mason, David	Analyze associates terminations documentation provided.	\$0.00	1.4	\$0.00
Mason, David	Update compliance considerations workpaper.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Finalize documentation of our rollforward of IT security workpapers (Lands End) to send to partner.	\$0.00	3.7	\$0.00
01/30/2019				
Hoye, Jim	Update backup schedule testing workpaper.	\$0.00	0.2	\$0.00
Hoye, Jim	Update tracker for control owner with no response.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding additional support required for Service Organization Control ("SOC") testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/30/2019				
Lauret, Kyle	Review internal control testing procedures for one revenue control relevant to the Lands End System and Organization Controls Report.	\$0.00	0.3	\$0.00
Lauret, Kyle	Review design and implementation testing of one self-insurance control relevant to the Sears Hometown, Outlet System, and Organization Controls Report.	\$0.00	0.3	\$0.00
Lauret, Kyle	Review information used in self-insurance controls testing procedures to address reliability of information used in controls relevant to the Sears Hometown, Outlet System, and Organization Controls Report.	\$0.00	0.3	\$0.00
Lauret, Kyle	Review internal control testing procedures for one revenue control relevant to the Sears Hometown, Outlet System, and Organization Controls Report.	\$0.00	0.4	\$0.00
Mason, David	Document updates in Telluride Privileged Access Review workpaper.	\$0.00	1.4	\$0.00
Mason, David	Draft Endeavor Production Lockdown workpaper.	\$0.00	3.6	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding additional support required for Service Organization Control ("SOC") testing.	\$0.00	0.2	\$0.00
Mason, David	Document updates in Infrastructure Admin Access Review workpaper.	\$0.00	2.1	\$0.00
Mason, David	Document updates for associates termination workpaper for roll forward testing.	\$0.00	1.6	\$0.00
Smietanski, Meredith	Update documentation of rollforward of change management IT workpapers based on review of M. Berggren (Deloitte).	\$0.00	3.8	\$0.00
01/31/2019				
Berggren, Maureen	Review of inventory working papers for Service Organization Control report.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/31/2019				
Berggren, Maureen	Review the documentation of the procedures performed to test inventory controls for purposes of the Service Organization Control report.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review property tax control working papers.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review testing of inventory control workpapers.	\$0.00	0.1	\$0.00
Hoye, Jim	Review Telluride privilege access to determine additional questions for client.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Kmart polling documentation.	\$0.00	0.2	\$0.00
Lauret, Kyle	Review internal control testing of one self-insurance control relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.3	\$0.00
Lauret, Kyle	Review internal control testing procedures for one automated revenue control relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.4	\$0.00
Lauret, Kyle	Review internal control testing procedures for two property tax controls relevant to the Sears Hometown, Outlet System, and Organization Controls Report.	\$0.00	0.4	\$0.00
Lauret, Kyle	Review internal control testing procedures for one automated revenue control relevant to the Lands End System and Organization Controls Report.	\$0.00	0.4	\$0.00
Mason, David	Document updates in systems overview and assertions workpaper.	\$0.00	3.2	\$0.00
Mason, David	Document additional updates in Telluride Access Review workpaper.	\$0.00	1.1	\$0.00
Mason, David	Document updates in infrastructure admin workpapers for rollforward testing.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/31/2019				
Smietanski, Meredith	Update documentation of our rollforward of Security IT workpapers based on review of M. Berggren (Deloitte).	\$0.00	3.8	\$0.00
02/01/2019				
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding Service Organization Control Mapping.	\$0.00	0.7	\$0.00
Hoye, Jim	Identify additional support needed for interface control between the Sears Performance Reporting System (Application) and ALEX application.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding status of workpapers and Service Organization Control ("SOC") indexes.	\$0.00	0.3	\$0.00
Mason, David	Update Access Benchmark information provided by the SHC and update year end action items to completion of audit.	\$0.00	2.1	\$0.00
Mason, David	Update Information Security and Change Management workpapers for Service Organization Control report.	\$0.00	1.4	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding Service Organization Control controls and assertions.	\$0.00	0.7	\$0.00
Mason, David	Update IT infrastructure workpaper based on partner comments and questions.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding status of workpapers and Service Organization Control ("SOC") indexes.	\$0.00	0.3	\$0.00
02/02/2019				
Lauret, Kyle	Review information used in controls testing procedures for revenue controls relevant to the Lands' End System and Organization Controls Report.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/02/2019				
Lauret, Kyle	Review information used in controls testing procedures for revenue controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.1	\$0.00
Lauret, Kyle	Review operating effectiveness testing for one self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.2	\$0.00
02/04/2019				
Hoye, Jim	Update People Soft Change monitoring documentation for report purposes.	\$0.00	0.1	\$0.00
Hoye, Jim	Draft agenda for meeting with E. Gee (Sears) on the status of service organization control testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Make additional edits to the invoice processing system (IPS) workpaper based on additional support.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze support received for testing over People Soft change monitoring.	\$0.00	1.0	\$0.00
Hoye, Jim	Update documentation of procedures performed to test Access Benchmark controls.	\$0.00	0.7	\$0.00
Hoye, Jim	Update documentation of procedures performed to test Admin Access Review controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform additional review of Service Organization Control ("SOC") assertions.	\$0.00	1.3	\$0.00
Nguyen, Donna	Review prior year disbursement testing for Lands End service organization control.	\$0.00	0.9	\$0.00
Nguyen, Donna	Review prior year disbursement testing for Sears Hometown and Outlet service organization control.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Update documentation of procedures performed to test controls over revenues.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/04/2019				
Smietanski, Meredith	Update documentation of tools administrative review timing for Sears Hometown Outlet Control report.	\$0.00	3.8	\$0.00
Straub, Kelsey	Aggregate listing of service organization controls for Lands' End service organization control report.	\$0.00	1.1	\$0.00
Straub, Kelsey	Update the tracker of service organization controls for testing that has been completed.	\$0.00	1.1	\$0.00
02/05/2019				
Berggren, Maureen	Review polling point of sale activity control for service organization report.	\$0.00	0.2	\$0.00
Berggren, Maureen	Update documentation of polling point of sale activity control testing based upon previous review.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review exceptions identified for Service Organization Control 1 report.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review edits made to procedures performed that are summarized in the service organization control planning memo.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review Service Organization Control 1 ("SOC 1") report after updates had been made to conclusions.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review risk management control related to Sears Hometown Outlet service organization control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Perform review of the Sears Hometown Outlet Service Organization Control 1 ("SOC 1") report before quality submission.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review edits made to General Ledger lock down control.	\$0.00	0.1	\$0.00
Nguyen, Donna	Update documentation of disbursement testing for Sears Hometown and Outlet service organization control specific to information provided by entity.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/05/2019				
Nguyen, Donna	Review prior year disbursement testing for Lands End service organization control specific to information provided by entity.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Assess sufficiency of procedures performed to test controls over revenue.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Revise documentation of tools administrative review timing for the Sears Hometown Outlet Service Organization Control report.	\$0.00	2.2	\$0.00
02/06/2019				
Hoye, Jim	Perform Analysis of Application admin access review for applications that are in scope for Service Organization Control.	\$0.00	0.6	\$0.00
Hoye, Jim	Perform analysis regarding the Vendor Allowance Tracking System application for privileged access.	\$0.00	0.9	\$0.00
Hoye, Jim	Email E. Gee (Sears) regarding period end inquiry testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) to discuss the Application admin common control procedures.	\$0.00	0.5	\$0.00
Hoye, Jim	Update documentation of procedures performed to test the endeavor production lockdown system.	\$0.00	1.8	\$0.00
Lauret, Kyle	Review operating effectiveness testing of two self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Review tools administrative review timing for Land's End service organization control report.	\$0.00	3.7	\$0.00
Smietanski, Meredith	Review workpapers in the Sears Hometown Outlet service organization control report for readiness of electronic filing in according with auditing standards.	\$0.00	3.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/07/2019				
Berggren, Maureen	Email J. Goodin (Sears) regarding Service Organization Control report timing.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform analysis over the interface for the Sears Performance Reporting System application.	\$0.00	0.6	\$0.00
Hoye, Jim	Update documentation of the common control workpapers provisioning and access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation on Endeavor advisory project.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct conference call with T. Williams (Sears) regarding Endeavor project and Outstanding period end inquiries.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding status of Endeavor advisory project testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Speak with D. Mason (Deloitte) regarding production lockdown endeavor and common control testing.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update documentation of tools administrative review timing for Land's End service organization control report.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update documentation of Sears Hometown Outlet report inquiry approaches.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with J. Hoye (Deloitte) regarding status of Endeavor advisory project testing.	\$0.00	0.4	\$0.00
Straub, Kelsey	Address partner questions on property tax rollforward control for Sears Hometown Outlet service organization control report.	\$0.00	1.7	\$0.00
02/08/2019				
Mason, David	Identify outstanding support necessary to finish testing Business Control workpapers.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/08/2019				
Smietanski, Meredith	Revise documentation of tools administrative access review timing for the Land's End Service Organization Control report.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Review advisory file for the Sears Hometown Outlet Service Organization Control report to identify which workpapers are still outstanding.	\$0.00	1.2	\$0.00
02/09/2019				
Nguyen, Donna	Update Service Organization Control for Sears Hometown and Outlet property tax payment testing.	\$0.00	1.3	\$0.00
Straub, Kelsey	Compile listing of complete workpapers for the Land's End service organization control report to distribute to the managers.	\$0.00	0.4	\$0.00
Straub, Kelsey	Compile listing of complete workpapers to send to Deloitte engagement management on the Sears Hometown service organization control report.	\$0.00	0.4	\$0.00
02/11/2019				
Berggren, Maureen	Review updates made to exception disposition for Lands End Service Organization Control ("SOC") 1.	\$0.00	0.2	\$0.00
Berggren, Maureen	Email J. Goodin (Sears) regarding Service Organization Control issuance.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation for common control provisioning.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding outstanding items needed for IT control testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Update tracker for finalized workpapers and outstanding items to assess estimated time to issuance.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Perform review of inventory controls that are specific to the Lands' End Service Organization Control Report.	\$0.00	3.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/11/2019				
Mason, David	Update Systems Overview and Assertions Document for IT and Business Controls concurrently.	\$0.00	0.9	\$0.00
Mason, David	Update Systems Overview and Assertions Document for partner questions.	\$0.00	0.9	\$0.00
Nguyen, Donna	Compare General Information Technology Control Server to prior year Service Organization Control Servers to identify which workpaper masters need to be obtained.	\$0.00	1.4	\$0.00
Nguyen, Donna	Compare General Information Technology Control Server to prior year Service Organization Control Servers to identify which workpapers are still outstanding.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Address M. Berggren's (Deloitte) questions on the Lands' End Service Organization Control report in regards to qualifying the objective around backups.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Address M. Berggren's (Deloitte) questions on the Sears Hometown and Outlet Service Organization Control report in regards to qualifying the objective around backups.	\$0.00	2.4	\$0.00
Vajhala, Phani Kiran	Review additional draft of the Lands' End Service Organization Control report.	\$0.00	0.8	\$0.00
02/12/2019				
Hoye, Jim	Meet with J. Goodin, D. Dulce, C. Ramirez (Sears) and M. Smietanski (Deloitte) regarding Contractors expiration testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with T. Williams, S. Ulhameed, L. Perry, K Thorat, D Tangen (Sears), P. Vajhala, and M. Smietanski (Deloitte) regarding Contractor Expiration control testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/12/2019				
Hoye, Jim	Update documentation of the Invoice Processing System application as part of control testing for the Service Organization Control report.	\$0.00	4.4	\$0.00
Hoye, Jim	Analyze File Overview document for updates needed.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to discuss regarding Service Organization Control Assertion mapping documentation for purposes for report issuance.	\$0.00	0.9	\$0.00
Lauret, Kyle	Review updated internal control testing documentation of tax control relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.4	\$0.00
Lauret, Kyle	Research Deloitte firm policy guidance regarding required procedures and documentation surrounding risk associated with business process controls relevant to the Lands End System and Organization Controls Report.	\$0.00	0.2	\$0.00
Lauret, Kyle	Research Deloitte firm policy guidance regarding required procedures and documentation surrounding risk associated with business process controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review workpapers in General Information Technology Server to assess whether they are properly included.	\$0.00	2.8	\$0.00
Nguyen, Donna	File workpapers in General Information Technology audit file to consider whether each one is in the relevant section.	\$0.00	2.8	\$0.00
Straub, Kelsey	Provide a summary of Lands' End control testing workpapers to Deloitte Advisory for issuance.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/12/2019				
Straub, Kelsey	Update sample size documentation in the Lands' End service organization control reports.	\$0.00	0.7	\$0.00
Straub, Kelsey	Make updates to sample size documentation in the Sears Hometown and Outlet service organization control reports.	\$0.00	0.7	\$0.00
Straub, Kelsey	Provide a summary of Sears Hometown and Outlet control testing workpapers to Deloitte Advisory for issuance.	\$0.00	1.4	\$0.00
Vajhala, Phani Kiran	Review updates made to the Lands' End Service Organization Control report.	\$0.00	1.1	\$0.00
02/13/2019				
Berggren, Maureen	Meet with P. Vajhala (Deloitte) to discuss the Lands End control report structure.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with P. Vajhala, (Deloitte) to discuss Sears Hometown Outlet report structure.	\$0.00	0.2	\$0.00
Hoye, Jim	Make updates to mapping of the Service Organization Control ("SOC") report.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding IT Environment Overview documentation and Assertions mapping.	\$0.00	0.5	\$0.00
Hoye, Jim	Meet with D. Mason and M. Smietanski (Deloitte) regarding Service Organization Control Mapping for business control as part of testing procedures.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Review expenditure control specific to Kmart three way match required for the Service Organization Control Report.	\$0.00	2.1	\$0.00
Mason, David	Analyze Sears Hometown and Outlet Service Organization Control report for recent updates.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/13/2019				
Mason, David	Analyze Lands' End Service Organization Control Report for updates applicable to the current year.	\$0.00	0.9	\$0.00
Mason, David	Meet with J. Hoyer and M. Smietanski (Deloitte) regarding Service Organization Control Mapping for business control as part of testing procedures.	\$0.00	0.7	\$0.00
Straub, Kelsey	Perform a reconciliation of the status of controls for the Sears Hometown and Outlet report between Deloitte advisory and Deloitte audit.	\$0.00	0.9	\$0.00
Straub, Kelsey	Communicate to M. Allen (Deloitte) about updates to make to the sample size calculations of the Sears Hometown and Outlet control report.	\$0.00	1.1	\$0.00
Straub, Kelsey	Perform a reconciliation of the status of controls for the Lands' End control report between Deloitte advisory workpaper tracker and Deloitte audit workpaper tracker.	\$0.00	0.9	\$0.00
Straub, Kelsey	Communicate to M. Allen (Deloitte) updates to make to the sample size calculations of the Land's End service organization control report.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Review Service Organization Control report for updates made to control language.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) to discuss the Lands End service organization control report structure.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) to discuss Sears Hometown Outlet service organization control report structure.	\$0.00	0.2	\$0.00
02/14/2019				
Berggren, Maureen	Review the management representation letter for the Lands End control report.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/14/2019				
Berggren, Maureen	Review the representation letter for Sears Hometown & Outlet Service Organization control report before submission to quality review.	\$0.00	0.3	\$0.00
Hoye, Jim	Review business control mapping documentation for service organization control reports.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Discuss with J. Goodin (Sears) about the potential need to include an inventory control over original costing in the Lands' End Service Organization Control Report.	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Review Service Organization Control report and address questions from M. Berggren (Deloitte).	\$0.00	0.9	\$0.00
02/15/2019				
Allen, Michael	Review Service Organization control documentation for guidance being used for sample sizes for Lands End control report.	\$0.00	1.7	\$0.00
Allen, Michael	Meet with K. Straub (Deloitte) to discuss edits to be made to the Land's End control sample size documentation.	\$0.00	0.2	\$0.00
Allen, Michael	Meet with K. Straub (Deloitte) to discuss edits to be made to the Sears Hometown control sample size documentation.	\$0.00	0.2	\$0.00
Allen, Michael	Review Service Organization Control documentation for guidance being used for sample sizes for Sears Hometown Outlet control report.	\$0.00	1.9	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) to discuss the documentation of the IT Environment Overview document and compliance memos.	\$0.00	0.3	\$0.00
Hoye, Jim	Obtain support from J. Goodin (Sears) for configurations for point of sale polling.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/15/2019				
Hoye, Jim	Perform review of Service Organization Control assertions to send to M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with K. Straub (Deloitte) to discuss Service Organization Controls Assertions and Control mapping.	\$0.00	0.6	\$0.00
Hoye, Jim	Discuss with D. Mason and M. Smietanski (Deloitte) regarding Contractors Terms support received.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation of procedures performed to test Common Control Access Provisioning.	\$0.00	1.6	\$0.00
Mason, David	Compile Sears Hometown and Outlet Business Control Workpapers for the service organization control report as required by regulatory standards for electronic filings of workpapers.	\$0.00	0.3	\$0.00
Mason, David	Discuss with J. Hoye and M. Smietanski (Deloitte) regarding Contractors Terms support received.	\$0.00	0.2	\$0.00
Mason, David	Compile Land's End Business Control Workpapers for the service organization control report as required by regulatory standards for electronic filings of workpapers.	\$0.00	0.3	\$0.00
Mason, David	Meet with J. Hoye (Deloitte) to discuss the documentation of the IT Environment Overview compliance memos.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with J. Hoye (Deloitte) to discuss Service Organization Controls Assertions and Control mapping.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with M. Allen (Deloitte) to discuss edits to be made to the Land's End control sample size documentation.	\$0.00	0.2	\$0.00
Straub, Kelsey	Meet with M. Allen (Deloitte) to discuss edits to made to the Sears Hometown control sample size documentation.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/16/2019				
Allen, Michael	Update Service Organization control documentation for sample sizes for Lands End service organization control report.	\$0.00	2.4	\$0.00
Allen, Michael	Update Service Organization Controls extent of testing documentation for sample sizes for Sears Hometown service organization control report.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann (Deloitte) to discuss control documentation required for certain Lands' End Service Organization Control ("SOC") controls.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with C. Fitzgerald (Deloitte) to discuss control documentation required for certain Lands' End Service Organization Control ("SOC") controls.	\$0.00	0.3	\$0.00
02/18/2019				
Berggren, Maureen	Meet with P. Vajhala (Deloitte) for discussion on finalizing Lands End service organization control report for quality review.	\$0.00	0.2	\$0.00
Berggren, Maureen	Conduct call with P. Vajhala and C. Bihm (Deloitte) for discussion on Land's End control report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Berggren, Maureen	Conduct call with P. Vajhala and C. Bihm (Deloitte) for discussion on Sears Hometown Outlet ("SHO") report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte) for discussion on finalizing Sears Hometown report for quality review.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/18/2019				
Bihm, Christy	Conduct call with P. Vajhala and M. Berggren (Deloitte) for discussion on Sears Hometown Outlet ("SHO") report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Bihm, Christy	Conduct call with M. Berggren and P. Vajhala (Deloitte) for discussion on Land's End report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding the IT Environment Overview.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation for IT Environment Overview based on questions from M. Smietanski (Deloitte).	\$0.00	0.7	\$0.00
Hunt, Elliott	Review prior year Service Organization Control report for Land's End and run comparison analysis for this year.	\$0.00	0.5	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding the IT Environment Overview.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Review Service Organization Control ("SOC") assertion mapping.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Review prior year filing for the Sears Hometown Outlet Service Organization Control report to identify what needs to be included in current year.	\$0.00	2.3	\$0.00
Straub, Kelsey	Reconcile the sales tax controls language from the control documentation to the draft Lands' End audit report.	\$0.00	1.2	\$0.00
Straub, Kelsey	Reconcile the property tax controls language from the control documentation to the draft Sears Hometown and Outlet audit report.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/18/2019				
Vajhala, Phani Kiran	Conduct call with M. Berggren and C. Bihm (Deloitte) for discussion on Land's End report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Conduct call with C. Bihm and M. Berggren (Deloitte) for discussion on Sears Hometown Outlet ("SHO") report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) for discussion on finalizing Lands End control report for quality review.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) for discussion on finalizing Sears Hometown control report for quality review.	\$0.00	0.2	\$0.00
02/19/2019				
Hoye, Jim	Meet with J. Goodin, J. Lindsay, V. Desai, S. Khobragade (Sears), M. Smietanski and P. Vajhala (Deloitte) regarding point of sale Polling thresholds.	\$0.00	0.7	\$0.00
Hoye, Jim	Build Tracker for Finalized Service Organization Control Workpapers to send additional correspondence of outstanding workpapers.	\$0.00	0.3	\$0.00
Hoye, Jim	Review the Human Resources Management System Application.	\$0.00	0.4	\$0.00
Hoye, Jim	Address questions for IT Environment Overview Document.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Update procedures performed regarding operating effectiveness testing for self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/19/2019				
Mason, David	Prepare listing for the Service Organization Control ("SOC") Sears Hometown & Outlet electronic filing in accordance with auditing standards.	\$0.00	0.8	\$0.00
Mason, David	Prepare listing for the Service Organization Control ("SOC") Land's End electronic filing in accordance with auditing standards.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with J. Goodin, J. Lindsay, V. Desai, S. Khobragade (Sears), P. Vajhala and J. Hoyer (Deloitte) regarding point of sale Polling thresholds.	\$0.00	0.7	\$0.00
Straub, Kelsey	Make updates to the status of controls for the Land's End control report in order to assess a timeline to issuance.	\$0.00	0.2	\$0.00
Straub, Kelsey	Compile a list of outstanding SHC request items for the Sears Hometown and Outlet report in order to update engagement management.	\$0.00	0.9	\$0.00
Straub, Kelsey	Make updates to the status of controls for the Sears Hometown and Outlet report in order to assess a timeline to issuance.	\$0.00	0.2	\$0.00
Straub, Kelsey	Compile a list of outstanding SHC request items for the Land's End report in order to update engagement management.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with J. Goodin, J. Lindsay, V. Desai, S. Khobragade (Sears), M. Smietanski and J. Hoyer (Deloitte) regarding point of sale Polling thresholds.	\$0.00	0.7	\$0.00
02/20/2019				
Berggren, Maureen	Review full working paper index for pre-signing check.	\$0.00	0.3	\$0.00
Berggren, Maureen	Perform review of work paper index of the Service Organization Control report.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/20/2019				
Hoye, Jim	Update Tracker for Finalized Service Organization Control Workpapers to send additional correspondence of outstanding workpapers.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Update procedures performed regarding design and implementation testing for self-insurance controls relevant to the Sears Hometown and Outlet Service Organization Controls Report.	\$0.00	0.7	\$0.00
Straub, Kelsey	Map the financial reporting control description and procedures from the draft Sears Hometown and Outlet audit report to the master control document.	\$0.00	1.4	\$0.00
Straub, Kelsey	Map the financial reporting control descriptions and procedures from the draft Land's End audit report to the master control document.	\$0.00	1.2	\$0.00
02/21/2019				
Berggren, Maureen	Review updates made to procedures in the Land's End summary memo.	\$0.00	0.4	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte) for discussion on progress on Service Organization Control ("SOC") relevant workpapers and finalizing Sears Hometown Outlet reports.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review updates made to procedures in the Sears Hometown & Outlet summary memo.	\$0.00	0.4	\$0.00
Bihm, Christy	Perform quality review of the Management Representation Letter for the Lands End Service Organization Control 1 report.	\$0.00	0.2	\$0.00
Bihm, Christy	Perform quality review of the Management Representation Letter for the Sears Hometown Outlet Service Organization Control 1 report.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation for IT Assertions Mapping based on questions from M. Smietanski (Deloitte).	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/21/2019				
Hoye, Jim	Update documentation for subsequent event memo based on questions from M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Update procedures performed regarding design and implementation testing for expenditure controls.	\$0.00	1.5	\$0.00
Mason, David	Identify workpapers not finished for the Sears Hometown and Outlet Business and IT Control workpapers in order to assess a timeline until issuance.	\$0.00	0.6	\$0.00
Mason, David	Update Sears Hometown and Outlet workpapers to align with Systems Overview and Assertions document.	\$0.00	0.8	\$0.00
Mason, David	Update Lands' End control report workpapers to align with Systems Overview and Assertions document.	\$0.00	0.8	\$0.00
Mason, David	Electronically file second round of Lands' End Business and IT Control workpapers.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Review Service Organization Control ("SOC") assertions mapping.	\$0.00	3.2	\$0.00
Straub, Kelsey	Map the inventory control description and procedures from the draft Lands' End audit report to the master control document.	\$0.00	0.8	\$0.00
Straub, Kelsey	Map the inventory control description and procedures from the draft Sears Hometown and Outlet audit report to the master control document.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) for discussion on progress on Service Organization Control ("SOC") relevant workpapers and finalizing Sears Hometown Outlet reports.	\$0.00	0.1	\$0.00
02/22/2019				
Berggren, Maureen	Conduct call with L. McDonnell, M. Lonnemann, and P. Vajhala (Deloitte) to discuss progress on Service Organization Control ("SOC") relevant workpapers to finalize the reports.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/22/2019				
Bihm, Christy	Perform quality review of the disposition document for the Lands End Service Organization Control 1 report.	\$0.00	0.6	\$0.00
Bihm, Christy	Perform quality review of the disposition document for the Sears Hometown Outlet Service Organization Control 1 report.	\$0.00	1.1	\$0.00
Hoye, Jim	Update procedures performed for control testing in regards to the Sears Hometown Outlet Service Control Organization Report.	\$0.00	1.9	\$0.00
Hoye, Jim	Update procedures performed for control testing in regards to the Land's End Service Control Organization Report.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding Telluride for IT Environment Overview Document.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski and J. Hoye (Deloitte) to finalize the Sears Hometown Outlet and Lands End Service Organization Control Files for electronic filing.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Conduct call with L. McDonnell, P. Vajhala, and M. Berggren (Deloitte) to discuss progress on Service Organization Control ("SOC") relevant workpapers to finalize the reports.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Update operating effectiveness testing for expenditure controls.	\$0.00	0.6	\$0.00
Mason, David	Update Sears Hometown and Outlet Business Control Supporting Workpaper for additional references.	\$0.00	2.1	\$0.00
Mason, David	Update Lands' End Business Control Supporting Workpapers for new references.	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/22/2019				
Mason, David	Meet with M. Smietanski and J. Hoyer (Deloitte) to finalize the Sears Hometown Outlet and Lands End Service Organization Control Files for electronic filing.	\$0.00	0.7	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding Telluride for IT Environment Overview Document.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review prior year disbursement testing for Sears Hometown and Outlet service organization control specific to information provided by entity.	\$0.00	2.3	\$0.00
Riordan, Katy	Review Service Organization Controls for expenditures accounts payable matching control.	\$0.00	1.8	\$0.00
Riordan, Katy	Review Service Organization Control-specific expenditure control.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Review Service Organization Control ("SOC") file to prepare for electronic filing in accordance with auditing standards.	\$0.00	1.7	\$0.00
Smietanski, Meredith	Make updates to Service Organization Control assertions mapping.	\$0.00	1.7	\$0.00
Smietanski, Meredith	Meet with D. Mason and J. Hoyer (Deloitte) to finalize the Sears Hometown Outlet and Lands End Service Organization Control Files for electronic filing.	\$0.00	0.7	\$0.00
Straub, Kelsey	Meet with J. Jose (Sears) to discuss outstanding support needed in order to test property tax controls.	\$0.00	1.8	\$0.00
Vajhala, Phani Kiran	Conduct call with L. McDonnell, M. Lonnemann, and M. Berggren (Deloitte) to discuss progress on Service Organization Control ("SOC") relevant workpapers to finalize the reports.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/22/2019				
Weinert McDonnell, Lesley	Conduct call with M. Berggren, M. Lonnemann, and P. Vajhala (Deloitte) to discuss progress on Service Organization Control ("SOC") relevant workpapers to finalize the reports.	\$0.00	0.5	\$0.00
02/23/2019				
Nguyen, Donna	Update documentation of accounts payable disbursement testing for Sears Hometown and Outlet service organization control report.	\$0.00	0.8	\$0.00
Straub, Kelsey	Document property tax payment selections for real estate property selections.	\$0.00	2.8	\$0.00
02/25/2019				
Berggren, Maureen	Review testing of the Invoice and Receipt match expenditure control.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review updates made to testing of inventory controls.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review the changes made to the testing of inventory controls for Service Organization Control report purposes.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review the procedures performed over the invoice and receipt matching expenditure controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Make changes to the documentation of procedures performed for control testing due to changes in regards to the Sears Hometown Outlet Service Control Organization Report.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding Contractors expiration date support.	\$0.00	0.2	\$0.00
Mason, David	Reconcile Sears Hometown and Outlet Business Control workpaper to master control file.	\$0.00	0.4	\$0.00
Mason, David	Reconcile Lands' End Service Organization Business Control Workpapers to tracker.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/25/2019				
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding Contractors expiration date support.	\$0.00	0.2	\$0.00
02/26/2019				
Berggren, Maureen	Meet with M. Berggren (Deloitte) and G. Russell (Sears Holdings Corporation) to discuss management representation letter inquiries and subsequent events for the purposes of the Land's End report issuance.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte), J. Goodin, T. Williams, A. Klus and S. Emricson (Sears Holdings Corporation) to discuss inquiries and subsequent events for the purposes of report issuance for Land's End control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Meet with M. Berggren (Deloitte) and G. Russell (Sears Holdings Corporation) to discuss management representation letter inquiries and subsequent events for the purposes of report issuance.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte), J. Goodin, T. Williams, A. Klus and S. Emricson (Sears Holdings Corporation) to discuss inquiries and subsequent events for the purposes of report issuance.	\$0.00	0.3	\$0.00
Hoyer, Jim	Update procedures performed for control testing in regards to the Land's End Service Control Organization Report due to changes.	\$0.00	1.1	\$0.00
Hoyer, Jim	Update procedures performed for control testing in regards to the Sears Hometown Outlet Service Control Organization Report due to changes.	\$0.00	0.8	\$0.00
Hoyer, Jim	Analyze testing for interface between Invoice Processing System and National Accounts Payable interface.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/26/2019				
Lonnemann, Malorie	Document updated internal control testing documentation of tax controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	2.2	\$0.00
Straub, Kelsey	Provide an update to J. Hoyer (Deloitte) on the updates to the business process controls.	\$0.00	0.8	\$0.00
Straub, Kelsey	Provide an update to the J. Hoyer (Deloitte) regarding changes to the business process controls section.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte), J. Goodin, T. Williams, A. Klus and S. Emricson (Sears Holdings Corporation) to discuss inquiries and subsequent events for the purposes of report issuance.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte), J. Goodin, T. Williams, A. Klus and S. Emricson (Sears Holdings Corporation) to discuss inquiries and subsequent events for the purposes of report issuance for Land's End.	\$0.00	0.3	\$0.00
Yauch, Glenn	Meet with M. Berggren (Deloitte) and G. Russell (Sears Holdings Corporation) to discuss management representation letter fraud risk inquiries and subsequent events for the purposes of the Land's End control report issuance.	\$0.00	0.2	\$0.00
Yauch, Glenn	Meet with M. Berggren (Deloitte) and G. Russell (Sears Holdings Corporation) to discuss management representation letter inquiries and subsequent events for the purposes of report issuance.	\$0.00	0.2	\$0.00
02/27/2019				
Berggren, Maureen	Perform review of memo documenting subsequent events as part of Service Organization Control ("SOC") related procedures.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/27/2019				
Berggren, Maureen	Perform initial review of the testing of tax controls that will be presented in the Service Organization Control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Perform initial review of sales tax control testing for Lands End service organization control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review of memo documenting subsequent events and inquiries.	\$0.00	0.2	\$0.00
Hoye, Jim	Address manager question on National Accounts Payable system interface workpaper.	\$0.00	0.2	\$0.00
Riordan, Katy	Review the changes to the current year Lands' End service organization control report.	\$0.00	2.3	\$0.00
Riordan, Katy	Review the changes to the current year Sears Hometown and Outlet service organization control report.	\$0.00	2.2	\$0.00
02/28/2019				
Berggren, Maureen	Review the changes made to the pricing interface control working paper.	\$0.00	0.1	\$0.00
Berggren, Maureen	Meet with T. Dixon and P. Vajhala (Deloitte) to discuss Sears Hometown Outlet Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Berggren, Maureen	Discuss with T. Dixon and P. Vajhala (Deloitte) the Service Organization Control report electronic filing status.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with T. Dixon and P. Vajhala (Deloitte) to discuss Land's End Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review updates to the pricing interface control working paper.	\$0.00	0.1	\$0.00
Dixon, Teagan (TJ)	Meet with M. Berggren and P. Vajhala (Deloitte) to discuss Sears Hometown Outlet Service Organization Control report submission status.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/28/2019				
Dixon, Teagan (TJ)	Discuss with M. Berggren and P. Vajhala (Deloitte) the Service Organization Control report electronic filing status.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Meet with M. Berggren and P. Vajhala (Deloitte) to discuss Land's End Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Hoye, Jim	Update procedures performed to test the Sears point of sale polling.	\$0.00	0.7	\$0.00
Hoye, Jim	Update People Soft Change monitoring testing documentation.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Update documentation of operating effectiveness testing for self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.8	\$0.00
Mason, David	Update Internal tracker to reflect which workpapers apply to the Sears Hometown and Outlet Service Organization Control Report.	\$0.00	0.5	\$0.00
Mason, David	Update Internal tracker to reconcile differences between the Lands' End and Sears Hometown and Outlet control report files.	\$0.00	0.5	\$0.00
Straub, Kelsey	Address manager questions on property tax payment control testing.	\$0.00	1.3	\$0.00
Vajhala, Phani Kiran	Discuss with M. Berggren and T. Dixon (Deloitte) the Service Organization Control report electronic filing status.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren and T. Dixon (Deloitte) to discuss Land's End Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren and T. Dixon (Deloitte) to discuss Sears Hometown Outlet Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Subtotal for Advisory Services - SOC Reports:			534.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Adorno, Dan	Test statistical sampling method related to regional distribution centers.	\$0.00	2.3	\$0.00
Adorno, Dan	Test and recalculate Inventory Management Review calculation.	\$0.00	2.7	\$0.00
Allen, Michael	Review received information from direct delivery center regarding Inventory count for completeness.	\$0.00	0.4	\$0.00
Allen, Michael	Prepare control documentation wherein all account analysis/reconciliations are prepared and reviewed.	\$0.00	1.8	\$0.00
Allen, Michael	Assess and update the close and consolidation risk of material misstatement after discussion with J. McManus (Deloitte).	\$0.00	1.8	\$0.00
Allen, Michael	Analyze support received by client (D. Pezzato) and update control documentation related to account balancing and Sears general ledger querying tool.	\$0.00	1.9	\$0.00
Allen, Michael	Assess and update the close and consolidation risk of material misstatement.	\$0.00	2.7	\$0.00
Balester, Jennifer	Draft data request for Milliman management consulting company for actuarial analysis of self insurance reserves.	\$0.00	0.5	\$0.00
Berland, Taylor	Review the pension scoping memo and clear comments.	\$0.00	0.4	\$0.00
Billie, Jaclyn	Onboard new staff on how to use the Sears-specific general ledger querying tool with B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Billie, Jaclyn	Compile all business unit profit and losses files related to comparable store sales and send to the new people on the team C Castellano, B. Bougadis, M. Allen (Deloitte).	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Billie, Jaclyn	Email to B. Ferguson (Sears) for the inventory forecasting files for Sears Apparel in order to complement Business Unit Forecast control documentation	\$0.00	0.2	\$0.00
Billie, Jaclyn	Document expenditure controls based on Advisory team's review notes.	\$0.00	0.6	\$0.00
Bougadis, Blake	Onboard new staff on how to use the Sears-specific general ledger querying tool with J. Billie (Deloitte).	\$0.00	1.2	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) how to roll forward revenue automated controls, and discussed how they are different than other controls.	\$0.00	1.8	\$0.00
Bougadis, Blake	Onboard new staff for first day training at SHC with D. Nguyen (Deloitte).	\$0.00	3.4	\$0.00
Castellano, Carrie	Review of control documentation related to the automated matching of store receipts.	\$0.00	0.6	\$0.00
Castellano, Carrie	Draft list of Deloitte personnel emails to assist with bankruptcy with B. Bougadis (Deloitte)	\$0.00	1.0	\$0.00
Castellano, Carrie	Update Provided By Client request statuses for Quarter 3 Review, primarily those pertaining to store closure information.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Meet with S. Paul (Deloitte) about the testing method for the Season Code Change control based on support received.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review first draft preparation of the retail inventory method testing support and conduct follow ups regarding same.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review and update the base audit project plan and workpaper status for various inventory control workpapers, primarily those relating to retail inventory method controls.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Fitzgerald, Connor	Meet with D. Adorno, J. McManus (Deloitte) and G. Halleuer (Sears) to commence active aged and non-productive inventory testing.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Review client responses and support on transaction testing, primarily matching various Sears sales systems support to each other, to check whether information flows from system to system.	\$0.00	3.3	\$0.00
Fitzgerald, Connor	Review inventory cost change workpapers and ensure it ties to client support.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding next steps for General IT Controls tool testing, prioritizing items for the week.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte), and T. Williams, T. Boyer (Sears) regarding outstanding requests of evidence from Sears in regards to fixed asset automated controls.	\$0.00	0.5	\$0.00
Hoye, Jim	Email S. Khobragade (Sears) regarding status of outstanding evidence for automated controls Sears and Sears Auto Point of Sale Polling.	\$0.00	0.1	\$0.00
Hoye, Jim	Finish documentation of control workpaper and sent to P. Vajhala (Deloitte) for review.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze automated control approaches with M. Smietanski (Deloitte) for the rent expense calculation automated control and the daily balancing report automated control.	\$0.00	0.6	\$0.00
Jain, Yash R	Perform the operating effectiveness testing related to the store physical inventory results.	\$0.00	2.1	\$0.00
Jain, Yash R	Perform the testing design and implementation related to the store physical inventory results.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Jain, Yash R	Review inventory compilations prepared by A. Jha (Deloitte).	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Update unshipped sale selection's footnote from the additional support received from the client in Sears Revenue Transactions.	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	Document unshipped sale selection in Sears Revenue transaction testing work paper.	\$0.00	1.1	\$0.00
Jha, Abhinav	Address sears inventory compilation workpaper notes and review of said notes with Y. Jain (Deloitte).	\$0.00	0.5	\$0.00
King, Elizabeth	Prepare the memo documenting the team's judgements/methodology as it pertains to journal entry testing.	\$0.00	2.9	\$0.00
King, Elizabeth	Meet with J. Staiger, K. Riordan (Deloitte) to discuss the capacity of and parameters within a Deloitte Journal Entry Testing application to utilize in the current year audit.	\$0.00	0.8	\$0.00
King, Elizabeth	Analyze journal entries using the Deloitte resource for analysis journal entry datasets, including testing and setting parameters.	\$0.00	3.7	\$0.00
Lonnemann, Malorie	Draft agenda for the Deloitte leadership update on 10/15 to discuss implications of the bankruptcy filing and go-forward plan for the audit team for the next few days.	\$0.00	1.0	\$0.00
Mashburn, Brian	Speak with J. Berry (Deloitte) to discuss affects of bankruptcy filing.	\$0.00	1.0	\$0.00
McManus, Joseph	Clear notes on Internal Audit Reports workpaper.	\$0.00	0.4	\$0.00
McManus, Joseph	Review documentation questions surrounding Inventory Counts.	\$0.00	1.0	\$0.00
McManus, Joseph	Review inventory workpapers over store and distribution center counts.	\$0.00	3.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
McManus, Joseph	Meet with D. Adorno, J. McManus (Deloitte) and G. Halleuer (Sears) to commence active aged and non-productive inventory testing	\$0.00	1.3	\$0.00
McManus, Joseph	Review and update PBC (Provided by Client) Listing for correct dates and new timelines pertaining to physical inventory controls given changes made to audit testing/sampling approach.	\$0.00	0.1	\$0.00
McShane, Connor	Review interim income forecasting control testing workpaper for the mattresses business unit.	\$0.00	2.1	\$0.00
McShane, Connor	Perform conflict and background checks for new Sears board members.	\$0.00	2.2	\$0.00
McShane, Connor	Perform conflict and background check for new Sears Board member (Alan Carr).	\$0.00	2.7	\$0.00
Mohammed, Muneer	Prepare documentation on Incident Management for ServiceNow (ticketing tool used to document request for changes)	\$0.00	6.0	\$0.00
Nanda, Priyanka	Review Accounts Payable Guided Risk Assessment workbook with T. Sal (Deloitte) and update the responses of the risk assessment reviewer notes/questions.	\$0.00	3.0	\$0.00
Nguyen, Donna	Create listing of contracts to review during the Q3 review timeframe.	\$0.00	0.4	\$0.00
Nguyen, Donna	Break down Sears receivables balance to identify control procedures.	\$0.00	0.4	\$0.00
Nguyen, Donna	Pull general ledger numbers related to protection agreements for email to send to Sears Internal Audit team.	\$0.00	1.1	\$0.00
Nguyen, Donna	Train new team member B. Bougadis (Deloitte) to onboard him to the Sears engagement team, including introduction to systems used throughout audit.	\$0.00	3.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Nguyen, Donna	Meet with S. Elakkatt (Sears) and K. Straub (Deloitte) to discuss protection agreement revenue process	\$0.00	0.4	\$0.00
Paul, Samantha	Send emails to the various appropriate contacts for the IMA Merchant Support Team Review of Season Code Changes Control, requesting information needed for testing.	\$0.00	1.4	\$0.00
Paul, Samantha	Document New Price support obtained as part of the merchant review of price/cost changes control testing.	\$0.00	1.3	\$0.00
Paul, Samantha	Prepare the documentation for the merchant review and approval of cost changes control, specifically the operating effectiveness portion of control documentation.	\$0.00	0.3	\$0.00
Paul, Samantha	Prepare selections and email the store-level perpetual inventory system Reconciliation Control requests with E. Gee (Sears).	\$0.00	0.7	\$0.00
Paul, Samantha	Incorporate details from new support received for the Stockledger to people soft reconciliation control.	\$0.00	0.7	\$0.00
Paul, Samantha	Draft email to R. Buenaventura (SHC) regarding support outstanding for inventory Original Item cost selections.	\$0.00	0.8	\$0.00
Paul, Samantha	Meet with C. Fitzgerald (Deloitte) about the testing method for the Season Code Change control based on support received.	\$0.00	0.8	\$0.00
Paul, Samantha	Document the variances in the Business Unit Income Statement between the current and prior year based on discussion with D. Martin (Sears), C. Fitzgerald (Deloitte).	\$0.00	1.2	\$0.00
Rawat, Sue	Perform review of internal workpapers over Gitlab tools testing.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Riordan, Katy	Meet with J. Staiger, E. King (Deloitte) to discuss the capacity of and parameters within a Deloitte Journal Entry Testing application to utilize in the current year audit.	\$0.00	0.8	\$0.00
Riordan, Katy	Meet with B. Bougadis (Deloitte) to discuss automated revenue controls, including rollforward procedures.	\$0.00	1.8	\$0.00
Riordan, Katy	Assist with the on-boarding of new hire, B. Bougadis (Deloitte), in how to use the general ledger querying tool and other general team protocols.	\$0.00	2.1	\$0.00
Riordan, Katy	Address Sr. Manager notes on group audit scoping documentation.	\$0.00	3.1	\$0.00
Smietanski, Meredith	Analyze automated control approaches with J. Hoyer (Deloitte) for the rent expense calculation automated control and the daily balancing report automated control.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Send 18 automated control workpapers and supporting documentation to the Audit senior individuals assigned to the respective control.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) for weekly internal status meeting for interim service organization controls testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Prepare the status agenda for the weekly internal audit/information technology team compliance meeting.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), and T. Williams, T. Boyer (Sears) regarding outstanding requests of evidence from Sears in regards to fixed asset automated controls.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding next steps for General IT Controls tool testing, prioritizing items for the week.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/15/2018				
Smietanski, Meredith	Review interim windows password admin independent testing workpapers.	\$0.00	0.3	\$0.00
Sorenson, Peter	Review notes on Days Payables Outstanding calculation workpaper.	\$0.00	2.8	\$0.00
Sorenson, Peter	Review the first draft of documentation for the reconciliation of the accounts payable subledger control.	\$0.00	3.2	\$0.00
Sorenson, Peter	Review self-Insurance risk assessment.	\$0.00	1.3	\$0.00
Srividya, VIDYA	Test terminations control for company associates.	\$0.00	3.0	\$0.00
Staiger, Jt	Meet with K. Riordan, E. King (Deloitte) to discuss the capacity of and parameters within a Deloitte Journal Entry Testing application to utilize in the current year audit.	\$0.00	0.8	\$0.00
Stone, Kyle	Document Business Unit Profit/Loss and Forecast control for information gathered during the meeting had with the Sears Electronics Business Unit	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with S. Elakkatt (Sears Holdings) to discuss protection agreement revenue process.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) for weekly internal status meeting for interim service organization controls testing.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review journal entry scoping and planning workpaper.	\$0.00	0.6	\$0.00
Williams, Adam	Review risk of material misstatement documentation associated with tradenames and other intangibles for the 2018 audit.	\$0.00	0.4	\$0.00
Williams, Adam	Review self-insurance specialist memos for the audit plan and scope of work for the 2018 audit.	\$0.00	0.8	\$0.00
Williams, Adam	Review vendor allowance risk assessment audit documentation for the 2018 audit.	\$0.00	3.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Allen, Michael	Prepare the fixed asset control workpaper detailing the review of the systematic depreciation calculations.	\$0.00	0.8	\$0.00
Allen, Michael	Document the restructuring reserves reconciliation as part of annual fixed asset testing.	\$0.00	0.9	\$0.00
Allen, Michael	Research guidance for control testing procedures.	\$0.00	1.8	\$0.00
Allen, Michael	Retrieve support from Sears general ledger querying tool and apply to control documentation related to fixed asset restructuring reserves.	\$0.00	2.1	\$0.00
Allen, Michael	Complete onboard training for Sears with J. Billie, D. Nguyen, C. Castellano, B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Allen, Michael	Review support received for completeness and update Inventory distribution center count workpaper.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with S. Chang, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
Billie, Jaclyn	Document Business Unit Profit/Loss and Forecast control for Sears Apparel Business Unit.	\$0.00	2.6	\$0.00
Billie, Jaclyn	Organize walkthrough for the reconciliation of the accounts payable sub ledger with J. Butz (Sears)	\$0.00	0.2	\$0.00
Billie, Jaclyn	Complete onboard training for Sears with D. Nguyen, C. Castellano, M. Allen, B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Bougadis, Blake	Complete onboard training for Sears with J. Billie, D. Nguyen, C. Castellano, M. Allen (Deloitte).	\$0.00	1.2	\$0.00
Bougadis, Blake	Meet with K. Riordan (Deloitte) on understanding risk of material misstatement workpapers, including how they relate to testing in the current year.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Castellano, Carrie	Review control documentation related to the automated matching of store receipts.	\$0.00	0.7	\$0.00
Castellano, Carrie	Analyze price detail testing support received from T. Richard (Sears).	\$0.00	0.9	\$0.00
Castellano, Carrie	Complete onboard training for Sears with J. Billie, D. Nguyen, M. Allen, B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Castellano, Carrie	Meet with D. Nguyen (Deloitte) to discuss updating Sears Project Plan.	\$0.00	0.3	\$0.00
Castellano, Carrie	Review Automated Retail Inventory Method Calculation work paper.	\$0.00	0.3	\$0.00
Castellano, Carrie	Meet with D. Nguyen (Deloitte) to instruct on how to install required plug in for Deloitte Proprietary software system utilized to perform the audit.	\$0.00	0.4	\$0.00
Castellano, Carrie	Update Provided By Client request statuses for Quarter 3 Review, primarily those pertaining to same store sales information.	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with T. Berland, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
Enkhbayar, Tuyaa	Read Chapter 11 Deloitte & Touche service summary.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Attend weekly inventory management review meeting with A. King, J. McManus (Deloitte), and K. Schafer, B. Ferguson, B. Chapman (Sears).	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Meet with A. King, T. Sal, H. Jaiswal, K. Riordan (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Fitzgerald, Connor	Review client responses and support on transaction testing, primarily matching various Kmart sales systems support to each other, ensuring information flows correctly from system to system.	\$0.00	1.5	\$0.00
Fitzgerald, Connor	Review closed notes on seasonal markdown inventory control workpaper.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss how to calculate store closure percentage used to adjust materiality benchmark.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Review and update the base audit project plan and workpaper status for various inventory control workpapers, primarily those relating to inventory counts.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with K. Riordan, A. King (Deloitte) to discuss open items on revenue transaction testing.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss possible adjustments to materiality benchmarks.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann, C. McShane (Deloitte) to discuss inventory controls.	\$0.00	1.0	\$0.00
Hartmann, Becky	Meet with T. Berland, S. Chang, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
Hoye, Jim	Analyze Internal Audit's provisioning and job monitoring evidence to assess the interim provisioning follow-ups for testing with M. Smietanski (Deloitte).	\$0.00	0.4	\$0.00
Hoye, Jim	Review evidence received from Sears for tools testing and email from P. Patni (Deloitte) for additional evidence requests to prepare for tools GITCs for meeting with T. Williams (Sears).	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Hoye, Jim	Meet with M. Janiak, and G. Tomaka (Sears) regarding automated control clarification for automated payroll controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding outstanding evidence for general IT controls Tools Testing and review evidence received from contacts discussing sufficiency and next follow ups.	\$0.00	1.5	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding outstanding tools evidence from last week.	\$0.00	0.1	\$0.00
Hoye, Jim	Review evidence and documenting general information technology controls Provisioning Common Control workpaper.	\$0.00	1.4	\$0.00
Hoye, Jim	Draft email to A. Patel (Sears) to gain further understanding of the process for lease payments for Sears.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft email to K. Riordan (Deloitte) regarding status of Sears and Sears Auto Point of Sale Polling controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze process flows for inventory automated control 5406.19F to address review notes and update documentation.	\$0.00	1.2	\$0.00
Hoye, Jim	Analyze evidence to address notes in general information technology controls.	\$0.00	1.7	\$0.00
Hoye, Jim	Update internal tracker for general information technology control tools testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Sending evidence received and instructions for general IT controls (GITCs) tool testing to M. Mohd, P. Patni, S. Venkata, N. Kandapal (Deloitte USI Team).	\$0.00	0.4	\$0.00
Jain, Yash R	Document 17 selections for the SHC Unit to VFS Cube Reconciliation - Design & Implementation testing.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Jain, Yash R	Document 5 selections for the control wherein All Analyses/Recons are Prepared and Reviewed [Sears Only].	\$0.00	1.7	\$0.00
Jain, Yash R	Document 7 additional selections for the control wherein All Analyses/Recons are Prepared and Reviewed [Sears Only].	\$0.00	2.2	\$0.00
Jain, Yash R	Address P. Nanda (Deloitte) notes for store physical inventory results, including notes for testing design and implementation and operating effectiveness testing.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Perform Sears Q3 review 2018 updating Deloitte's resource for streamlining data requests for the respective seniors.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Meet with C. Fitzgerald, A. King, T. Sal, K. Riordan (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00
Jha, Abhinav	Update the provided by client Q3 request and project plan for income statement and balance sheet testing progress.	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform checks and review of inventory compilation source documents against the general ledger for accuracy with Y. Jain (Deloitte-USI).	\$0.00	1.7	\$0.00
Jha, Abhinav	Update the Q3 documentation for the item coding and retail inventory method grouping testing.	\$0.00	2.8	\$0.00
King, Elizabeth	Prepare memo related to the use of Deloitte's resource for analysis of journal entry datasets for patterns.	\$0.00	2.0	\$0.00
King, Elizabeth	Meet with C. Fitzgerald, K. Riordan (Deloitte) to discuss open items on revenue transaction testing.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
King, Elizabeth	Attend weekly inventory management review meeting with C. Fitzgerald, J. McManus (Deloitte), and K. Schafer, B. Ferguson, B. Chapman (Sears).	\$0.00	1.1	\$0.00
King, Elizabeth	Perform journal entry testing using the Deloitte resource tool for analysis journal entry datasets, including testing and setting parameters.	\$0.00	1.2	\$0.00
King, Elizabeth	Meet with C. Fitzgerald, T. Sal, H. Jaiswal, K. Riordan (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00
King, Elizabeth	Draft and send follow-up emails to client contacts that have not yet submitted the requested sears revenue transaction testing details.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with T. Berland, S. Chang, B. Hartmann, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
McManus, Joseph	Facilitate questions regarding account reconciliations being communicated to relevant client contacts.	\$0.00	1.7	\$0.00
McManus, Joseph	Attend weekly inventory management review meeting with C. Fitzgerald, A. King (Deloitte), and K. Schafer, B. Ferguson, B. Chapman (Sears).	\$0.00	1.1	\$0.00
McManus, Joseph	Review questions regarding the inventory risk assessment memo, supplement, and appendices.	\$0.00	2.6	\$0.00
McManus, Joseph	Review and update PBC (Provided by Client) request listing for correct dates and new timelines for providing information given impact of the chapter 11 filing	\$0.00	0.3	\$0.00
McManus, Joseph	Review first draft of Close and Consolidation risks workbook.	\$0.00	0.4	\$0.00
McManus, Joseph	Review inventory controls over Distribution Center statistical sampling.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
McManus, Joseph	Attend Inventory Metrics Review meeting with Members of K. Shaffer's (Sears) inventory team to discuss weekly inventory levels, sell through, and other related metrics at various stores.	\$0.00	0.8	\$0.00
McManus, Joseph	Prepare distribution center count at Retail Replenishment Center 440 in Manteno, IL for count that occurred 8/18/2018.	\$0.00	1.2	\$0.00
McShane, Connor	Review interim fixed asset control workpaper pertaining to the review and approval of changes to capital leases.	\$0.00	2.4	\$0.00
McShane, Connor	Meet with K. Stone (Deloitte) and G. DePalma (Sears) to discuss Electronics Profit and Loss Statement results.	\$0.00	0.3	\$0.00
McShane, Connor	Meet with C. Fitzgerald, M. Lonnemann (Deloitte) to discuss inventory controls.	\$0.00	1.0	\$0.00
McShane, Connor	Update status of audit workpaper project plan.	\$0.00	1.5	\$0.00
Mohammed, Muneer	Document Access Provisioning for IMA (inventory management application)	\$0.00	8.0	\$0.00
Nanda, Priyanka	Discuss review notes on the Accounts Payable Guided Risk Assessment with M. Allen and B. Bougadis (Deloitte).	\$0.00	0.3	\$0.00
Nanda, Priyanka	Update inventory control workpaper based on review notes to improve the documentation of the design of the control.	\$0.00	1.2	\$0.00
Nguyen, Donna	Meet with C. Castellano (Deloitte) to instruct on how to install required plug in for Deloitte Proprietary software system utilized to perform the audit.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss possible adjustments to materiality benchmarks.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Nguyen, Donna	Complete onboard training for Sears with J. Billie, C. Castellano, M. Allen, B. Bougadis (Deloitte).	\$0.00	1.2	\$0.00
Nguyen, Donna	Update documentation of protection agreement control.	\$0.00	0.8	\$0.00
Nguyen, Donna	Close notes to the protection agreement control.	\$0.00	0.8	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss how to calculate store closure percentage used to adjust materiality benchmark.	\$0.00	0.2	\$0.00
Nguyen, Donna	Meet with C. Castellano (Deloitte) to discuss updating Sears Project Plan.	\$0.00	0.3	\$0.00
Nguyen, Donna	Draft and send email to S. Haywood, E. Gee (Sears) in regards to protection agreement controls.	\$0.00	0.4	\$0.00
Patni, PARIDHI	Review Incident Management ServiceNow application documentation.	\$0.00	7.0	\$0.00
Paul, Samantha	Document cost same user Automatic Configuration workpaper.	\$0.00	0.5	\$0.00
Paul, Samantha	Follow up with Original item Cost Selections Individuals to identify the person to contact due to turnover.	\$0.00	0.8	\$0.00
Paul, Samantha	Call with M. Smits (SHC) regarding transaction support obtained from the Stockledger for purposes of our retail inventory method purchase testing.	\$0.00	1.5	\$0.00
Paul, Samantha	Clear notes on the Item Maintenance Application - Merchant Support review of cost changes.	\$0.00	1.5	\$0.00
Paul, Samantha	Prepare the documentation for the merchant review and approval of cost changes control, specifically the design and implementation portion of control documentation.	\$0.00	1.6	\$0.00
Paul, Samantha	Organize the company's receiving system Support Screenshots for Item Retail inventory Method Coding Testing.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Paul, Samantha	Prepare Sears Item Coding Workpaper.	\$0.00	0.4	\$0.00
Paul, Samantha	Review one of the internal processes with J. Bonzo (Sears) to trace selections from the Cost Change Listing into the cost same user report.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with B. Bougadis (Deloitte) to explain risk of material misstatement workpapers, including how they relate to testing in the current year.	\$0.00	2.2	\$0.00
Riordan, Katy	Meet with C. Fitzgerald, A. King (Deloitte) to discuss open items on revenue transaction testing.	\$0.00	0.5	\$0.00
Riordan, Katy	Review journal entry planning documentation.	\$0.00	2.6	\$0.00
Riordan, Katy	Meet with M. Lonnemann (Deloitte) to discuss certain controls over journal entries as it relates to respective risks.	\$0.00	0.5	\$0.00
Riordan, Katy	Meet with C. Fitzgerald, A. King, T. Sal, H. Jaiswal (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00
Sal, TANMOY	Meet with C. Fitzgerald, A. King, H. Jaiswal, K. Riordan (Deloitte) to discuss the progress of the revenue transaction testing.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Review automated control testing workpaper, KRC (inventory receiving system) to SPRS (inventory perpetual system), PeopleSoft general ledger review of journal entry data, PeopleSoft account restriction, and Kmart automated rent payment calculation.	\$0.00	3.6	\$0.00
Smietanski, Meredith	Attend/Lead meeting with P. Vajhala (Deloitte) and E. Gee, D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, L. Perry, S. Ulhamed (Sears Holdings Corporation) to discuss internal audit status testing progress and outstanding items.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Smietanski, Meredith	Analyze Internal Audit's provisioning and job monitoring evidence to assess the interim provisioning follow-ups for testing with J. Hoyer (Deloitte).	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update the Advisory workpaper tracker status agenda for the weekly Deloitte Financial Audit and Advisory meeting.	\$0.00	0.4	\$0.00
Sorenson, Peter	Review Accounts payable testing.	\$0.00	2.5	\$0.00
Sorenson, Peter	Review first draft of Vendor Allowance risk assessment.	\$0.00	1.8	\$0.00
Sorenson, Peter	Document Accounts Payables controls.	\$0.00	2.3	\$0.00
Srividya, VIDYA	Test SDCM (System Deployment / Change Manager) admin access control.	\$0.00	3.0	\$0.00
Staiger, Jt	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
Stone, Kyle	Meet with C. McShane (Deloitte) and G. DePalma (Sears) to discuss Electronics Profit and Loss Statement results.	\$0.00	0.3	\$0.00
Stone, Kyle	Document Business Unit Profit/Loss and Forecast control for support information sent via email from the Sears Electronics Business Unit	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Attend/Lead meeting with M. Smietanski (Deloitte) and E. Gee, D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, L. Perry, S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit testing progress and outstanding items.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, J. Staiger, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/16/2018				
Weinert McDonnell, Lesley	Review project plan for Sears 2018 audit after it had been updated to incorporate changes due to the bankruptcy filing.	\$0.00	0.4	\$0.00
Williams, Adam	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, J. Staiger, L. Weinert (Deloitte) to discuss the team's next steps related to Chapter 11 filing.	\$0.00	0.9	\$0.00
10/17/2018				
Allen, Michael	Close notes received from C. McShane (Deloitte) to Fixed Asset control workpaper.	\$0.00	2.1	\$0.00
Allen, Michael	Assess and update control documentation for Sears Lease Review and Approval of changes of key terms or renewals and the control operating effectiveness.	\$0.00	2.8	\$0.00
Allen, Michael	Assess and update of control documentation for Sears review of fixed assets.	\$0.00	1.9	\$0.00
Allen, Michael	Attend training to learn preparation procedures for engagement meetings (onboarding training) with D. Nguyen and B. Bougadis (Deloitte).	\$0.00	0.3	\$0.00
Allen, Michael	Update the financial statement risk of material misstatement workpaper based on discussion with K. Riordan (Deloitte).	\$0.00	1.7	\$0.00
Billie, Jaclyn	Perform walkthrough of accounts payable reconciliation control with J. Butz (SHC), P. Sorenson (Deloitte).	\$0.00	0.6	\$0.00
Billie, Jaclyn	Document the reconciliation of the accounts payable subledger following the walkthrough with J. Butz (Sears)	\$0.00	1.1	\$0.00
Billie, Jaclyn	Prepare for client meeting over reconciliation of accounts payable sub ledger control - review the control, obtain supporting files.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Billie, Jaclyn	Discuss the receiving process with C. Castellano (Deloitte) for both Sears and Kmart processes.	\$0.00	0.5	\$0.00
Bougadis, Blake	Attend training to learn preparation procedures for engagement meetings (onboarding training) with D. Nguyen and M. Allen (Deloitte).	\$0.00	0.3	\$0.00
Bougadis, Blake	Discuss revenue testing transactions and procedures with C. Fitzgerald, K. Riordan (Deloitte).	\$0.00	0.5	\$0.00
Bougadis, Blake	Meet with D. Nguyen (Deloitte) to discuss rollforward of Sears prior year automated revenue control.	\$0.00	0.7	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) what revenue transaction testing entails, how to utilize team resource, assess questions on the testing, and respond to same.	\$0.00	2.4	\$0.00
Castellano, Carrie	Prepare internal control workpaper related to Automated Retail Inventory Method Calculation.	\$0.00	1.2	\$0.00
Castellano, Carrie	Analyze price detail testing support received from T. Richard (Sears).	\$0.00	1.3	\$0.00
Castellano, Carrie	Review senior notes on the internal control workpaper related to Automated Retail Inventory Method Calculation, and address said notes.	\$0.00	1.6	\$0.00
Castellano, Carrie	Review of control documentation for the automated matching of store receipts.	\$0.00	1.9	\$0.00
Castellano, Carrie	Coordinate team schedules to visit the Sears and Kmart stores, communicate with K. Awe, B. Nye (Sears) to arrange the visit.	\$0.00	2.0	\$0.00
Chang, Stephen	Meet with B. Hartmann, M. Lonnemann, S. Paul, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Fitzgerald, Connor	Discuss revenue testing transactions and procedures with B. Bougadis, K. Riordan (Deloitte).	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte) over continued applicability and scope of Inventory Metrics review control in the post-petition control environment.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review client responses and support relating to gift card transactions for transaction testing.	\$0.00	2.4	\$0.00
Fitzgerald, Connor	Review inventory control workpapers.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Document Business Unit Profit & Loss for meeting regarding March Builder Distributor about the variance between the prior year actuals and current year variance to budget/actuals with D. Martin (SHC), S. Paul (Deloitte).	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Review and update the list of Deloitte requests for support for testing of inventory controlsto be provided by client.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with C. McShane, S. Paul (Deloitte) regarding the Original Item Cost Report testing.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review the first draft of the cost change workpapers and client support regarding same.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Clear notes on retail inventory method testing support and conduct client follow ups regarding same.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review and update the base audit project plan and workpaper status for various inventory testing workpapers, primarily relating to inventory cost change workpapers and related client delays.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss results of adjusted benchmarks to materiality.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Hartmann, Becky	Meet with S. Chang, M. Lonnemann, S. Paul, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$0.00	1.1	\$0.00
Hoye, Jim	Meet with S. Khobragade (Sears) to discuss requirements and clarification for point of sale polling evidence.	\$0.00	0.5	\$0.00
Hoye, Jim	Draft email for change management workpaper testing and updates to M. Mohd, P. Patni, S. Venkata, N. Kandapal (Deloitte).	\$0.00	0.3	\$0.00
Hoye, Jim	Review internal audit workpapers for job failures, logging, and monitoring.	\$0.00	1.2	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to review the automated controls over Inventory Lower of Cost or Margin analysis interface, automatic calculation of net pay, and the stock status to Warehouse Management System interface.	\$0.00	0.8	\$0.00
Hoye, Jim	Review internal audit's workpapers for general information technology controls provisioning for information provided by entity testing.	\$0.00	2.2	\$0.00
Hoye, Jim	Prepare to discuss change management general information technology control testing for meeting with team.	\$0.00	0.1	\$0.00
Hoye, Jim	Send recap email to S. Khobragade (Sears) for call on Sears and Sears Auto Point of Sale Polling controls evidence.	\$0.00	0.1	\$0.00
Hoye, Jim	Review evidence received for Sears and Sears Auto Point of Sale Polling and documenting workpaper.	\$0.00	0.8	\$0.00
Hoye, Jim	Meet with D. Nguyen (Deloitte) regarding question on automated control testing.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Hoye, Jim	Follow up with S. Khobragade (Sears) regarding Sears and Sears Auto Point of Sale polling evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Attend internal status meeting to discuss outstanding evidence requests and Sears project status with M. Smietanski, P. Pardhi, M. Mohd, N. Kandpal, S. Venkata (Deloitte)	\$0.00	0.5	\$0.00
Jain, Yash R	Meet with H. Jaiswal, P. Nanda, T. Sal (Deloitte) and discuss the overall status of the individual Sears requests and questions for the team.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Document selections for Shop Your Way Rewards points earned (Regular Sale) for Kmart transaction testing purchase with Shop Your Way Rewards points.	\$0.00	2.2	\$0.00
Jaiswal, Himanshu	Meet with Y. Jain, P. Nanda, T. Sal (Deloitte) and discuss the overall status of the individual Sears requests and questions for the team.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Document selection regarding regular sale (Take-With), salesfloor protection agreement, gift card sale, gift card redemption, Online purchase (shipped to home), promotional purchase, pharmacy purchase for Kmart transaction testing.	\$0.00	2.8	\$0.00
Jaiswal, Himanshu	Prepare open items tracker for Kmart Transaction testing.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Document selection relating to Regular Return (Take-With), Return of Salesfloor Protection Agreement for Kmart Transaction testing.	\$0.00	1.6	\$0.00
King, Elizabeth	Prepare journal entry planning and setting parameters using tool for analysis of journal entry datasets .	\$0.00	3.7	\$0.00
King, Elizabeth	Prepare the conclusion section of the journal entry testing judgement/methodology memo.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
King, Elizabeth	Close senior notes on the memo documenting the team's judgements/methodology as it pertains to journal entry testing.	\$0.00	3.6	\$0.00
Lonnemann, Malorie	Meet with D. Nguyen (Deloitte) to discuss results of adjusted materiality benchmarks	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with M. Quails and L. McDonnell (Deloitte) to discuss the weekly audit and advisory status update.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with P. Vajhala, M. Smietanski (Deloitte) for weekly status meeting between the Advisory and financial Audit.	\$0.00	0.2	\$0.00
McManus, Joseph	Respond and document questions regarding account reconciliations, including preparer/reviewer, frequency of account review, and nature of the transactions contained within the account.	\$0.00	3.5	\$0.00
McManus, Joseph	Close follow-up questions related to Internal Audit reports workpaper.	\$0.00	0.1	\$0.00
McManus, Joseph	Assign the preparation of the Quarter 3 Interim provided by client listing to US India team for preparation.	\$0.00	0.1	\$0.00
McManus, Joseph	Review the edits/closed notes in response to first review within the Close and Consolidation risk workbook.	\$0.00	0.3	\$0.00
McManus, Joseph	Meet with C. Fitzgerald (Deloitte) over scope of Inventory Metrics review control in the post-petition control environment.	\$0.00	0.6	\$0.00
McManus, Joseph	Review Inventory Controls prepared by K. Stone (Deloitte) regarding Weekly Store Shrink reports.	\$0.00	1.2	\$0.00
McManus, Joseph	Document Sears and Kmart Retail Inventory Method testing.	\$0.00	1.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
McShane, Connor	Meet with S. Paul, C. Fitzgerald (Deloitte) regarding the Original Item Cost Report testing.	\$0.00	0.8	\$0.00
McShane, Connor	Review interim fixed asset control workpapers.	\$0.00	1.3	\$0.00
McShane, Connor	Review interim fixed asset control workpapers after staff closed initial review notes.	\$0.00	2.5	\$0.00
Mohammed, Muneer	Address review notes on ServiceNow (ticketing tool used to document request for changes) Change Management	\$0.00	2.0	\$0.00
Nanda, Priyanka	Meet with K. Straub (Deloitte) to discuss status of team projects and updating the project plan.	\$0.00	1.3	\$0.00
Nanda, Priyanka	Meet with Y. Jain, H. Jaiswal, T. Sal (Deloitte) and discuss the overall status of the individual Sears requests and questions for the team.	\$0.00	0.5	\$0.00
Nanda, Priyanka	Review of source documents to compare to balance sheet for physical inventory store 1820, 1176, and 1024 for Sears and store 3678, 3748, and 9348 for Kmart.	\$0.00	2.6	\$0.00
Nguyen, Donna	Meet with K. Straub (Deloitte) on protection agreement control testing.	\$0.00	0.9	\$0.00
Nguyen, Donna	Update of calculations used to compare Sears financials to that of the industry in order to calculate materiality.	\$0.00	2.8	\$0.00
Nguyen, Donna	Review Sears base audit project plan for assigned area statuses, in preparation of discussing status with audit managers.	\$0.00	0.2	\$0.00
Nguyen, Donna	Attend training to learn preparation procedures for engagement meetings (onboarding training) with B. Bougadis, M. Allen (Deloitte).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Nguyen, Donna	Meet with M. Lonnemann (Deloitte) to discuss results of adjusted materiality benchmarks	\$0.00	0.3	\$0.00
Nguyen, Donna	Gather board minutes and materials and accumulate respective testing workpapers to send to managers for review.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss results of adjusted benchmarks to materiality.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update general ledger pulls for deferred acquisition cost risk assessment memo and supplement.	\$0.00	0.6	\$0.00
Nguyen, Donna	Meet with B. Bougadis (Deloitte) to discuss rollforward of Sears prior year automated revenue control.	\$0.00	0.7	\$0.00
Patni, PARIDHI	Review ServiceNow Change Management application documentation.	\$0.00	9.0	\$0.00
Paul, Samantha	Organize support to make additional selections for retail inventory method purchase testing.	\$0.00	1.3	\$0.00
Paul, Samantha	Draft of excel document containing Sears interface support screenshots for item retail inventory method coding testing.	\$0.00	1.6	\$0.00
Paul, Samantha	Draft email to B. Xiao (Sears) regarding controls for merchant support team review of cost changes.	\$0.00	0.5	\$0.00
Paul, Samantha	Discuss the variances in the Business Unit Income Statement between the current and prior year with D. Martin (Sears) and C. Fitzgerald (Deloitte).	\$0.00	0.5	\$0.00
Paul, Samantha	Discuss with M. Wasiukiewicz (Sears) regarding Web UI System processes, which assists in the Mark Down Management Process of Sears Inventory.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Paul, Samantha	Draft email to H. Basra (SHC) regarding an inventory season code change that occurred in 2018.	\$0.00	0.8	\$0.00
Paul, Samantha	Discuss with J. Bonzo (SHC) over call regarding selections for retail inventory method purchase testing.	\$0.00	0.9	\$0.00
Paul, Samantha	Meet with C. McShane, C. Fitzgerald (Deloitte) regarding the Original Item Cost Report testing.	\$0.00	0.8	\$0.00
Paul, Samantha	Draft email to R. Buenaventura (SHC) regarding Original Item cost selections.	\$0.00	1.3	\$0.00
Riordan, Katy	Review the receivables risk of material misstatement to assess whether substantive testing needs updates on approach.	\$0.00	0.3	\$0.00
Riordan, Katy	Discuss with B. Bougadis (Deloitte) what revenue transaction testing entails, how to utilize resources, assess questions on the testing, and respond to same.	\$0.00	2.4	\$0.00
Riordan, Katy	Discuss revenue testing transactions and procedures with B. Bougadis, C. Fitzgerald (Deloitte).	\$0.00	0.5	\$0.00
Sal, TANMOY	Meet with Y. Jain, H. Jaiswal, P. Nanda (Deloitte) and discuss the overall status of the individual Sears requests and questions for the US Team.	\$0.00	0.5	\$0.00
Sal, TANMOY	Address P. Nanda's (Deloitte) review notes on the Tailoring and Risk Assessment Tab for Merchandise Accounts Payable Guided Risk Assessment.	\$0.00	1.3	\$0.00
Sal, TANMOY	Update the Accounts Payable Guided Risk Assessment by identifying all controls that relate to the prescribed risks.	\$0.00	1.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Sal, TANMOY	Address additional review notes from P. Nanda (Deloitte) on the Tailoring and Risk Assessment Tab for Merchandise Accounts Payable Guided Risk Assessment.	\$0.00	1.5	\$0.00
Sal, TANMOY	Document the Accounts Payable Guided Risk Assessment based on understanding of relevant assertions.	\$0.00	2.5	\$0.00
Sal, TANMOY	Discuss the average subsidy amount and underlying calculation with P. Sorenson (Deloitte).	\$0.00	0.3	\$0.00
Smietanski, Meredith	Review expenditure and inventory automated controls applications.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Assess access benchmark usage for information provided by the entity and then trace within Smartsheet.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, M. Lonnemann (Deloitte) for weekly status meeting between the Advisory and financial Audit.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), T. Williams, S. Emricson, T. Brew, D. Tangen (Sears Holdings Corporation) to assess the progress of transitioning access benchmark to internal SharePoint site.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) to review the automated controls over Inventory Lower of Cost or Margin analysis interface, automatic calculation of net pay, and the stock status to Warehouse Management System interface.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Attend internal status meeting to discuss outstanding evidence requests and Sears project status with P. Pardhi, M. Mohd, N. Kandpal, S. Venkata (Deloitte)	\$0.00	0.5	\$0.00
Sorenson, Peter	Discuss calculation of average subsidy related to vendor allowances testing with A. Anderson, D. Gryttr (SHC).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Sorenson, Peter	Perform walkthrough of accounts payable reconciliation control with J. Butz (SHC), J. Billie (Deloitte).	\$0.00	0.6	\$0.00
Sorenson, Peter	Prepare the accounts payable - subsequent disbursement testing for information received as of 10/17.	\$0.00	2.2	\$0.00
Sorenson, Peter	Review second draft of vendor allowance risk assessment.	\$0.00	2.4	\$0.00
Sorenson, Peter	Discuss the average subsidy amount and underlying calculation with T. Sal (Deloitte).	\$0.00	0.3	\$0.00
Sorenson, Peter	Close audit manager notes on the accounts payable - subsequent disbursement testing.	\$0.00	2.3	\$0.00
Srividya, VIDYA	Test iPlan (financial planning application) change management control.	\$0.00	3.0	\$0.00
Straub, Kelsey	Meet with D. Nguyen (Deloitte) on protection agreement control testing.	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with P. Nanda (Deloitte) to discuss status of team projects and updating the project plan.	\$0.00	1.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, M. Lonnemann (Deloitte) for weekly status meeting between the Advisory and financial Audit.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), T. Williams, S. Emricson, T. Brew, D. Tangen (Sears Holdings Corporation) to assess the progress of transitioning access benchmark to internal SharePoint site.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Review automated control testing of PeopleSoft General Ledger application.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review risk assessment documentation for intangible assets.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/17/2018				
Weinert McDonnell, Lesley	Review revised project plan for Sears 2018 audit after additional changes had been made to reflect bankruptcy filing implications.	\$0.00	0.2	\$0.00
10/18/2018				
Allen, Michael	Prepare client support (Receipts) and send to K. Riordan (Deloitte).	\$0.00	0.8	\$0.00
Allen, Michael	Update control documentation for data received relating to the review and approval of lease term changes.	\$0.00	0.9	\$0.00
Allen, Michael	Review support received from D. Pezzato (Sears) and incorporate the applicable information into financial reporting control documentation.	\$0.00	1.3	\$0.00
Allen, Michael	Perform testing for control documentation related to Sears Lease Review and Approval of Changes of Key Terms or renewals.	\$0.00	2.5	\$0.00
Allen, Michael	Research proper control language and documentation per internal Deloitte guidance to close review notes.	\$0.00	0.6	\$0.00
Berland, Taylor	Discuss the status of the accounts payable section with P. Sorenson, J. Billie (Deloitte) and what requests are outstanding from the client.	\$0.00	0.4	\$0.00
Berland, Taylor	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, J. Staiger, B. Hartmann, A. Williams, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Berland, Taylor	Review the responsibilities for the Q3 review to designate who is responsible for which workpaper.	\$0.00	0.8	\$0.00
Berland, Taylor	Revise the agenda and PowerPoint for the scoping call related to the Focus Support Program.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Billie, Jaclyn	Review accounts payable support files from J. Butz with P. Sorenson (Deloitte) to understand how to document the control for the accounts payable reconciliation.	\$0.00	0.4	\$0.00
Billie, Jaclyn	Discuss the status of the accounts payable section with T. Berland, P. Sorenson (Deloitte) and what requests are outstanding from the client.	\$0.00	0.4	\$0.00
Billie, Jaclyn	Update the DeloitteConnect (Deloitte and client portal to exchange files) for expenditure controls regarding due dates and edit current items for follow up support.	\$0.00	0.5	\$0.00
Billie, Jaclyn	Document the design and implementation for the reconciliation of the accounts payable subledger control.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform rollforward of revenue controls for point of sale systems configurations as well as risks of material misstatements.	\$0.00	1.4	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) to update risk assessment for merchandise sales for the current year, for group audit scoping, and assist in pulling general ledger data.	\$0.00	1.1	\$0.00
Bougadis, Blake	Discuss revenue transaction testing procedures and documentation with C. Fitzgerald, K. Riordan (Deloitte).	\$0.00	0.5	\$0.00
Bougadis, Blake	Review open items tracker for transaction testing selection items to request and provide further documentation and clarity.	\$0.00	0.7	\$0.00
Castellano, Carrie	Update Automated Retail Inventory Method workpaper to reflect current processes.	\$0.00	1.0	\$0.00
Castellano, Carrie	Review of Sears distribution center receipts an costing of inventory documentation.	\$0.00	2.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Castellano, Carrie	Further analyze price testing detail to format for engagement team to view.	\$0.00	3.0	\$0.00
Chang, Stephen	Review the risk assessment memo for Other Post Retirement Benefit balances.	\$0.00	0.8	\$0.00
Chang, Stephen	Review the project plan for testing procedures for Q3 2018.	\$0.00	0.9	\$0.00
Chang, Stephen	Meet with K. Straub, C. McShane (Deloitte) to discuss the upcoming Sears Roebuck Acceptance Company (SRAC) site visitation for cash and debt control reviews.	\$0.00	0.4	\$0.00
Chang, Stephen	Review the Board of Director Minutes from Q1 2018 to Q3 2018.	\$0.00	1.7	\$0.00
Chang, Stephen	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, J. Staiger, B. Hartmann, A. Williams, T. Berland (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Chang, Stephen	Review the risks and planned procedures over Pension in the current year.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Discuss Business Unit Profit & Loss documentation - March Builder Distributor related to the variance between the prior year actuals and current year variance to budget/actuals with D. Martin (SHC), S. Paul (Deloitte).	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review retail inventory method testing support.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review cost change workpaper and client support.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Discuss revenue transaction testing procedures and documentation with B. Bougadis, K. Riordan (Deloitte).	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Fitzgerald, Connor	Discuss with S. Paul (Deloitte) about inventory season same user workpaper notes.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Review project plan and workpaper status.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review of the list for Deloitte requests for support to inventory control interim testing to be provided by client.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Review second draft of closed notes on seasonal markdown inventory control workpaper.	\$0.00	1.3	\$0.00
Hartmann, Becky	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, J. Staiger, A. Williams, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Hartmann, Becky	Review outstanding tasks pertaining to the Sears audit.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze general information technology control workpapers for ability to promote changes to production for subversion and endeavor to build out initial evidence requests.	\$0.00	0.5	\$0.00
Hoye, Jim	Analyze Internal Audit's evidence for information provided by entity testing for general information technology controls provisioning workpapers.	\$0.00	0.2	\$0.00
Hoye, Jim	Email K. Hyde (Deloitte) regarding testing performed for general information technology control.	\$0.00	0.5	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to discuss the initial requests to be sent out for ability to promote changes to production for general IT controls testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Review tools tripwire workpaper.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Jaiswal, Himanshu	Document footnotes regarding Shop Your Way Rewards Points Earned (Regular Sale) for Kmart transaction testing. Purchase with Shop Your Way Rewards Points (Redemption)	\$0.00	2.6	\$0.00
Jaiswal, Himanshu	Meet with K. Riordan, T. Sal (Deloitte) to discuss the progress of the Kmart Transaction testing and review questions on the testing, current year changes in the processes and a few required financial extraction from Sears General Ledger System.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Discuss upcoming team projects on Base Audit via phone with the team.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Document footnotes relating to regular return (Take-With), return of salesfloor protection agreement for Kmart Transaction testing and update the open items tracker.	\$0.00	1.8	\$0.00
Jaiswal, Himanshu	Document footnotes relating to regular sale (Take-With), salesfloor protection agreement, gift card sale, gift card redemption, Online purchase (shipped to home), promotional purchase, pharmacy purchase for Kmart transaction testing.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Meet with T. Sal (Deloitte) to discuss the progress of the Transaction testing and review questions on the testing, current year changes in the processes and certain required financial information extractions from Sears General Ledger System.	\$0.00	1.3	\$0.00
Jha, Abhinav	Update Eddie ownership percentage of SHC from Securities Exchange Commission website and its comparison.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with K. Straub (Deloitte) on status of protection agreement revenue.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Lauret, Kyle	Meet with K. Riordan (Deloitte) regarding revenue control and narrative documentation for the year-end audit.	\$0.00	0.2	\$0.00
Lauret, Kyle	Discuss with S. Brokke (Sears), and L. McDonnell, J. Staiger, B. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
McShane, Connor	Review Sears audit engagement economics file to assess its status and content for management review.	\$0.00	2.5	\$0.00
McShane, Connor	Draft team workpaper responsibilities for Sears Q3 review.	\$0.00	2.6	\$0.00
McShane, Connor	Meet with K. Straub, S. Chang (Deloitte) to discuss the upcoming Sears Roebuck Acceptance Company (SRAC) site visitation for cash and debt control reviews.	\$0.00	0.4	\$0.00
McShane, Connor	Review interim income forecasting control testing workpaper for the home services business unit.	\$0.00	1.6	\$0.00
Mohammed, Muneer	Document Windows (operating systems) Patching testing	\$0.00	4.8	\$0.00
Morawiec, Monika	Meet with J. Staiger, A. Bandic, L. McDonnell, A. Green (Deloitte) to discuss billing logistics.	\$0.00	0.5	\$0.00
Nanda, Priyanka	Review updates made to the Accounts Payable Guided Risk Assessment workpaper by T. Sal (Deloitte).	\$0.00	1.8	\$0.00
Nanda, Priyanka	Review of Sears Non-Merchandise risk of material misstatement documentation.	\$0.00	0.8	\$0.00
Nguyen, Donna	Update Connect (website used to request support) for new requests for support relevant to retail inventory method testing.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Nguyen, Donna	Review business unit profit & loss controls.	\$0.00	1.0	\$0.00
Nguyen, Donna	Prepare July selection for substantive testing of protection agreement revenue.	\$0.00	2.7	\$0.00
Nguyen, Donna	Update Sears base audit project plan.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review Unix Patching application documentation.	\$0.00	9.0	\$0.00
Paul, Samantha	Discuss with K. Moscow (Sears) on Deloitte questions over selected testing sample within inventory price testing.	\$0.00	1.5	\$0.00
Paul, Samantha	Discuss with P. Patel (SHC) regarding an original item cost that was inputted in September 2018.	\$0.00	0.6	\$0.00
Paul, Samantha	Discuss review notes on inventory same season workpaper with C. Fitzgerald (Deloitte).	\$0.00	0.7	\$0.00
Paul, Samantha	Send follow-up emails to the various appropriate contacts for the IMA Merchant Support Team Review of Season Code Changes Control, either reminding the contact that they have not submitted support, or that the support sent is not sufficient.	\$0.00	0.7	\$0.00
Paul, Samantha	Discuss Business Unit profit & loss documentation - March Builder Distributor related to the variance between the prior year actuals and current year variance to budget/actuals with D. Martin (SHC), C. Fitz (Deloitte).	\$0.00	0.8	\$0.00
Paul, Samantha	Clear second round of notes on the Item Maintenance Application - Merchant Support review of cost changes.	\$0.00	1.1	\$0.00
Paul, Samantha	Finish preparing the first draft of the Daily Balancing Report (perpetual inventory system) control and document testing conclusion.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Paul, Samantha	Prepare (partial) first draft of the Daily Balancing Report (perpetual inventory system) control.	\$0.00	0.3	\$0.00
Paul, Samantha	Analyze automated costing of Distribution Center inventory control-documenting support received by K. Moscow (Sears).	\$0.00	0.4	\$0.00
Riordan, Katy	Discuss with B. Bougadis (Deloitte) to update risk assessment for merchandise sales for the current year, for group audit scoping, and assist in pulling general ledger data.	\$0.00	1.1	\$0.00
Riordan, Katy	Assess the status of the revenue risk assessments that have been assessed to be of lower risk.	\$0.00	1.3	\$0.00
Riordan, Katy	Meet with H. Jaiswal, T. Sal (Deloitte) to discuss the progress of the Kmart Transaction testing and review questions on the testing, current year changes in the processes and certain required financial extraction from Sears General Ledger System.	\$0.00	0.5	\$0.00
Riordan, Katy	Review journal entry planning documentation and related risk and control documentation.	\$0.00	2.4	\$0.00
Riordan, Katy	Meet with K. Lauret (Deloitte) regarding revenue control and narrative documentation for the year-end audit.	\$0.00	0.2	\$0.00
Riordan, Katy	Discuss revenue transaction testing procedures and documentation with B. Bougadis, C. Fitzgerald (Deloitte).	\$0.00	0.5	\$0.00
Sal, TANMOY	Meet with K. Riordan, H. Jaiswal (Deloitte) to discuss the progress of the Kmart Transaction testing and review questions on the testing, current year changes in the processes and certain required financial extraction from Sears General Ledger System.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Sal, TANMOY	Meet with H. Jaiswal (Deloitte) to discuss the progress of the Transaction testing and review questions on the testing, current year changes in the processes and certain required financial information extractions from Sears General Ledger System.	\$0.00	1.3	\$0.00
Smietanski, Meredith	Address notes to address the pre-tax, post-tax, and taxable deductions/earnings in the PeopleSoft HRMS control.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Review 401k automated control.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Meet with T. Williams (Sears Holdings) to discuss ServiceNow change management and how the generic ID's are managed.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) to discuss the initial requests to be sent out for ability to promote changes to production for general IT controls testing.	\$0.00	0.4	\$0.00
Sorenson, Peter	Discuss the status of the accounts payable section with T. Berland, J. Billie (Deloitte) and what requests are outstanding from the client.	\$0.00	0.4	\$0.00
Sorenson, Peter	Prepare the accounts payable - subsequent disbursement testing for additional information received as 10/18.	\$0.00	1.7	\$0.00
Sorenson, Peter	Review the first draft of documentation for the 3-way match control specific to Kmart non-merchandise payables.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review accounts payable support files from J. Butz with J. Billie (Deloitte) to understand how to document the control for the accounts payable reconciliation.	\$0.00	0.4	\$0.00
Sorenson, Peter	Assess impact of new guidance on Company's Vendor Allowance Accounting policy.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/18/2018				
Srividya, VIDYA	Test Jenkins Cloudbees (web application service) tools admin access control.	\$0.00	4.0	\$0.00
Staiger, Jt	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, B. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Straub, Kelsey	Update the project plan based on the current status of items received from Sears employees.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with C. McShane, S. Chang (Deloitte) to discuss the upcoming Sears Roebuck Acceptance Company (SRAC) site visitation for cash and debt control reviews.	\$0.00	0.4	\$0.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) on status of protection agreement revenue.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Discuss with S. Brokke (Sears), and J. Staiger, K. Lauret, B. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review group audit scoping workpapers.	\$0.00	1.2	\$0.00
Williams, Adam	Discuss with S. Brokke (Sears), and L. McDonnell, K. Lauret, J. Staiger, B. Hartmann, T. Berland, S. Chang (Deloitte) to discuss the recent chapter 11 filing and the public 8K releases, status of SEC Comment letter, outstanding requests.	\$0.00	0.6	\$0.00
10/19/2018				
Adorno, Dan	Perform statistical sampling for regional distribution centers.	\$0.00	0.4	\$0.00
Adorno, Dan	Test and recalculate Sears and Kmart Active Aged calculations.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Allen, Michael	Assess support and documentation for the control related to property requests reviewed for capital/expense classification.	\$0.00	0.7	\$0.00
Allen, Michael	Finalize control documentation related to Sears lease Review and Approval of changes of Key terms of new or Renewals.	\$0.00	2.3	\$0.00
Allen, Michael	Perform testing for operating effectiveness for Sears Lease Review and Approval of changes of key terms of new or renewals.	\$0.00	2.6	\$0.00
Allen, Michael	Prepare financial reporting control document.	\$0.00	0.6	\$0.00
Berland, Taylor	Review the analysis of a contract the Company entered into with Security Guards, Associated Materials, Crowley contract Extension, Maersk, and Matson.	\$0.00	3.3	\$0.00
Berland, Taylor	Review the pension scoping memo to clear comments.	\$0.00	0.4	\$0.00
Berland, Taylor	Review the risk of material misstatement (ROMM) for close and consolidation, which summarizes controls and substantive testing.	\$0.00	1.7	\$0.00
Billie, Jaclyn	Assess the support for New Merch Vendor Information to document the operating and effectiveness testing around the control.	\$0.00	0.1	\$0.00
Billie, Jaclyn	Review support with P. Sorenson (Deloitte) around New Merch Vendor support.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Document control over the manual approval of payments within the Sears accounts payable system.	\$0.00	1.0	\$0.00
Billie, Jaclyn	Assess the support for New Merchant Vendor control.	\$0.00	1.1	\$0.00
Bougadis, Blake	Update revenue narratives, flowcharts, and daily sales audit documentation to update from prior year.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Bougadis, Blake	Meet with D. Nguyen (Deloitte) to organize Deloitte Audit proprietary software and create separate system files for Sears audit and quarterly reviews.	\$0.00	0.3	\$0.00
Bougadis, Blake	Review Kmart transaction testing details, including assessing support from R. Kent (Sears).	\$0.00	0.6	\$0.00
Bougadis, Blake	Draft additional support for Kmart transaction testing details, including assessing support from R. Kent (Sears).	\$0.00	0.6	\$0.00
Bougadis, Blake	Discuss with K. Riordan (Deloitte) regarding questions on the Sears revenue transaction testing.	\$0.00	1.6	\$0.00
Bougadis, Blake	Review revenue narratives, flowcharts, and daily sales audit documentation to update from prior year.	\$0.00	0.8	\$0.00
Castellano, Carrie	Coordinate team schedules to visit the Sears and Kmart stores including call with K. Awe, B. Nye (Sears) to discuss the change for the visit.	\$0.00	1.1	\$0.00
Castellano, Carrie	Update Kmart Store Receipts workpaper to reflect changes made to the processes.	\$0.00	2.4	\$0.00
Castellano, Carrie	Update Sears Store Receipts workpaper to reflect changes made to the processes.	\$0.00	2.3	\$0.00
Chang, Stephen	Review the quarterly fixed asset rollforward control.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Review closed notes on the cost change workpapers and prepare for manager review.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review inventory narratives.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review client responses and support relating to purchase agreements sold at a Sears location for transaction testing.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review closed notes on retail inventory method control workpaper.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Fitzgerald, Connor	Review of the team-wide support list of requests from Deloitte to be provided by client.	\$0.00	0.5	\$0.00
Hartmann, Becky	Review status updates that pertain to Sears audit engagement.	\$0.00	0.4	\$0.00
Hoye, Jim	Review general information technology control tools testing evidence received from T. Williams (Sears) and sending subsequent follow up email.	\$0.00	0.7	\$0.00
Hoye, Jim	Review Internal Audit's workpaper for logging and monitoring Tivoli Workload Schedule.	\$0.00	0.8	\$0.00
Hoye, Jim	Email S. Khobragade (Sears) regarding status of evidence for Sears and Sears Auto Point of Sale polling controls.	\$0.00	0.1	\$0.00
Jaiswal, Himanshu	Pull information for Kmart Transaction testing from the Sears Essbase (General Ledger) system.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Document the Distribution Center Inventory Price Testing workpaper based on answers to questions from D&T.	\$0.00	1.0	\$0.00
King, Elizabeth	Review Sears revenue transaction testing with K. Riordan (Deloitte).	\$0.00	1.6	\$0.00
McShane, Connor	Review interim fixed asset control workpaper pertaining to the review of project costs being classified as capital or expense.	\$0.00	2.2	\$0.00
McShane, Connor	Review interim cash control testing workpaper.	\$0.00	0.3	\$0.00
McShane, Connor	Review interim cash narrative workpaper.	\$0.00	0.6	\$0.00
McShane, Connor	Update status of quarterly audit client requests on the "Provided by Client (PBC) List".	\$0.00	1.2	\$0.00
McShane, Connor	Draft meeting listing for Sears Q3 review.	\$0.00	1.2	\$0.00
McShane, Connor	Research IT inventory interfaces for control testing.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
McShane, Connor	Review Sears audit engagement economics file for significant variances found in actuals v budget.	\$0.00	2.2	\$0.00
Nguyen, Donna	Revise Sears base audit project plan for updated work statuses and timelines given client delays in delivering support.	\$0.00	0.2	\$0.00
Nguyen, Donna	Meet with B. Bougadis (Deloitte) to organize Deloitte Audit proprietary software and create separate system files for Sears audit and quarterly reviews.	\$0.00	0.3	\$0.00
Nguyen, Donna	Close senior notes on the first draft of documentation of the July selection for protection agreement revenue substantive testing.	\$0.00	3.5	\$0.00
Paul, Samantha	Document and analyze support for Stock Status and Kmart Point of Sale system/Kmart perpetual inventory system.	\$0.00	0.7	\$0.00
Paul, Samantha	Analyze C. Fitzgerald (Deloitte) notes on Original Item Cost Testing.	\$0.00	0.7	\$0.00
Paul, Samantha	Draft and send email to J. Bonzo (Sears) about appropriate support needed for retail inventory method Purchase Testing, as what was received previously was not what was requested.	\$0.00	0.8	\$0.00
Paul, Samantha	Incorporate the company's receiving system Support Screenshots for Item Retail inventory Method Coding Testing into the appropriate workpaper.	\$0.00	0.2	\$0.00
Paul, Samantha	Draft the Kmart perpetual inventory system to New Price Interface control by adding documentation of support from Inventory Count for selections.	\$0.00	0.3	\$0.00
Paul, Samantha	Draft documentation of support received as part of the Stockledger to people soft reconciliation control.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Paul, Samantha	Draft and send email to J. Bonzo (Sears) about additional support needed for retail inventory method Purchase Testing.	\$0.00	0.6	\$0.00
Riordan, Katy	Review Sears revenue transaction testing with A. King (Deloitte).	\$0.00	1.6	\$0.00
Riordan, Katy	Discuss with B. Bougadis (Deloitte) regarding questions regarding assessing the revenue transaction testing.	\$0.00	1.6	\$0.00
Riordan, Katy	Address notes on the group audit scoping documentation.	\$0.00	2.2	\$0.00
Sal, TANMOY	Perform Distribution Center Price Testing for Sears.	\$0.00	1.1	\$0.00
Sal, TANMOY	Document additional selections for the distribution center price testing for Sears.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Analyze with P. Vajhala (Deloitte) the budget for advisory rollforward testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Review Security Configurations workpaper, covering UNIX, Mainframe, Windows, and DB2.	\$0.00	1.0	\$0.00
Sorenson, Peter	Review accounts payables risk assessment.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review support with J. Billie (Deloitte) around New Merchandise Vendor support.	\$0.00	0.3	\$0.00
Sorenson, Peter	Review the first draft of documentation of the invoice pending files configuration control.	\$0.00	2.7	\$0.00
Sorenson, Peter	Make selections for purchasing testing as part of our base audit procedures.	\$0.00	2.9	\$0.00
Vajhala, Phani Kiran	Review automated controls testing.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Analyze with M. Smietanski (Deloitte) the budget and Estimated Time to Complete for advisory rollforward testing.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review inventory scoping workpaper.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/19/2018				
Weinert McDonnell, Lesley	Review inventory scoping workpapers.	\$0.00	0.3	\$0.00
10/22/2018				
Allen, Michael	Update documentation to Inventory Count workpaper (unit #8721 Brighton, CO) based on client support received from M. Smits (Sears).	\$0.00	1.3	\$0.00
Allen, Michael	Assess Design and Implementation of Fixed asset control (property requests review) based on walkthrough with T. Wilczak (Sears).	\$0.00	1.2	\$0.00
Allen, Michael	Update documentation of procedures performed to test fixed assets control (Review of Fixed asset roll forward).	\$0.00	1.2	\$0.00
Allen, Michael	Update procedures performed for our testing of operating effectiveness of the fixed asset control - review of fixed asset roll forward based on notes received from S. Chang (Deloitte-Manager).	\$0.00	2.9	\$0.00
Allen, Michael	Meet with C. McShane (Deloitte) to discuss and assess the required testing for fixed assets in the current year.	\$0.00	0.4	\$0.00
Allen, Michael	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Allen, Michael	Research Deloitte Technical Library to update control guidance for Inventory Count workpaper (unit #8721 Brighton, CO).	\$0.00	1.1	\$0.00
Berggren, Maureen	Review interface working paper for stock status interface controls.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Berggren, Maureen	Call with M. Smietanski, P. Vajhala (Deloitte) to discuss Service Organization Control report updates and Sarbanes-Oxley appropriateness given their respective risks, for the PeopleSoft general ledger automated controls.	\$0.00	0.3	\$0.00
Berland, Taylor	Review disclosure benchmarking workpaper, comparing the disclosures in Sears' 10K to competitors.	\$0.00	2.3	\$0.00
Berland, Taylor	Meet with S. Chang, B. Hartmann, K. Lauret, M. Lonnemann, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Berland, Taylor	Revise materials for the scoping call which outlines areas the Focus Support Program (FSP) partner will review as part of 2018 audit.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with J. Billie, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Gather on-boarding materials for M. Rosi (Deloitte) to discuss workpaper status and business events.	\$0.00	0.2	\$0.00
Billie, Jaclyn	Meet with M. Lonnemann, P. Sorenson (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Billie, Jaclyn	Meet with M. Huron (Sears), P. Sorenson (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Document expenditure controls over New Merchantandise on-boarding control.	\$0.00	2.1	\$0.00
Billie, Jaclyn	Attend onboarding training for Sears with M. Rosi (Deloitte).	\$0.00	2.9	\$0.00
Billie, Jaclyn	Draft email M. Huron (Sears) regarding the account reconciliation for Kmart Merchantandise and Sears Non-Merchantandise.	\$0.00	0.1	\$0.00
Bougadis, Blake	Assess the Sears and Kmart debt narrative workpapers to update for changes from prior year to current year.	\$0.00	1.3	\$0.00
Bougadis, Blake	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Bougadis, Blake	Gather data for Kmart accounts from Sears general ledger querying tool for Kmart transaction testing.	\$0.00	0.7	\$0.00
Bougadis, Blake	Assess the daily sales audit exception reports workpaper to updates for changes from prior year to current year.	\$0.00	0.8	\$0.00
Bougadis, Blake	Assess the Sears and Kmart revenue process narrative workpapers to update for changes from prior year to current year.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Castellano, Carrie	Review a risk of material misstatement by correcting comments left by C. Fitzgerald (Deloitte).	\$0.00	3.5	\$0.00
Castellano, Carrie	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Castellano, Carrie	Review Distribution Center work paper for Kmart and Sears and drafted a list of questions to ask for the visit.	\$0.00	0.8	\$0.00
Chang, Stephen	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Chang, Stephen	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Enkhbayar, Tuya	Collect and send engagement letters per K. Lauret (Deloitte) request.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review the March Builder Distributor business unit forecast/review control.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review Quarter 1 account reconciliations	\$0.00	2.4	\$0.00
Fitzgerald, Connor	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Fitzgerald, Connor	Review support provided by the client for transaction testing.	\$0.00	0.8	\$0.00
Hartmann, Becky	Meet with K. Lauret, M. Lonnemann (Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Hartmann, Becky	Meet with T. Berland, S. Chang, K. Lauret, M. Lonnemann, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding Internal Audit's workpaper for Take With Sale job scheduling testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Create tools tracker for generic identifications.	\$0.00	0.2	\$0.00
Hoye, Jim	Set up meeting with T. Williams (Sears) to discuss outstanding tools evidence and ability to promote changes to production clarification.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with P. Drilling (Sears) to gain a better understanding of the rent expense payment process for Kmart.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze Internal Audit's workpaper for job scheduling to address M. Mohd's (Deloitte) questions on the information provided by entity.	\$0.00	1.4	\$0.00
Hoye, Jim	Analyze process for ability to promote changes to production for Endeavor and Subversion.	\$0.00	0.6	\$0.00
Hoye, Jim	Update tools tracker for generic identifications.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte), D. Tangen, K. Thorat (Sears) to discuss access provisioning testing.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Jain, Yash R	Address review notes of T. Berland (Deloitte) on the disclosure benchmarking workpaper, comparing the disclosures in Sears' 10K to competitors.	\$0.00	3.7	\$0.00
Jaiswal, Himanshu	Download and share Sears Home Services fiscal year 2014-2016 Deloitte client request resource tool for Support with the US Team.	\$0.00	0.7	\$0.00
Jaiswal, Himanshu	Document footnotes for gift card purchase and redemption, as well as the additional supports for the related Sears transaction testing.	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Document the sales receipts, gift card purchase and redemption selection, and updating the open items tracker.	\$0.00	1.7	\$0.00
Jaiswal, Himanshu	Meet with T. Sal (Deloitte) to discuss the open items of the Kmart and Sears Transaction testing and additional queries on the testing.	\$0.00	0.2	\$0.00
King, Elizabeth	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
King, Elizabeth	Document Business Unit Profit and Loss for Member Technology.	\$0.00	0.8	\$0.00
King, Elizabeth	Perform journal entry planning using Deloitte's resource for analytical review.	\$0.00	1.1	\$0.00
King, Elizabeth	Discuss journal entry planning parameters and selection-making process with K. Riordan (Deloitte).	\$0.00	1.7	\$0.00
King, Elizabeth	Perform journal entry planning using Deloitte's analytical review resource tool.	\$0.00	3.6	\$0.00
Lauret, Kyle	Draft leadership meeting agenda with current topics to be discussed, with emphasis on the bankruptcy.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Lauret, Kyle	Draft notes for focus support program presentation.	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with T. Berland, S. Chang, B. Hartmann, M. Lonnemann, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with B. Hartmann, M. Lonnemann (Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Meet with P. Sorenson, J. Billie (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, J. Staiger (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Review physical inventory work programs.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Plan procedures for the distribution center visits and agenda regarding same.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with B. Hartmann, K. Lauret (Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
McShane, Connor	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
McShane, Connor	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
McShane, Connor	Meet with M. Allen (Deloitte) to discuss and assess the required testing for fixed assets in the current year.	\$0.00	0.4	\$0.00
Mohammed, Muneer	Update the same change management documentation across various IT application workpapers.	\$0.00	1.8	\$0.00
Mohammed, Muneer	Update the change management documentation across various IT application workpapers in response to manager notes.	\$0.00	1.9	\$0.00
Mohammed, Muneer	Send Marketing expense application, Import inventory application and Telluride (shop your way application) work papers to Deloitte manager for review.	\$0.00	1.3	\$0.00
Mohammed, Muneer	Meet with K. Riordan, P Patni (Deloitte) to the appropriate methodology on recording billable hours to Sears under Chapter 11 filing.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review physical inventory work papers for Sears Auto Centre Store #6542.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review workpaper seasonal item coding for risk & Retail inventory method grouping testing.	\$0.00	0.7	\$0.00
Nanda, Priyanka	Review physical inventory work papers for Sears Auto Centre Store #2616.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review physical inventory work papers for Sears Auto Centre Store #2643.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Review physical inventory work papers for Sears Auto Centre Store #6470.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review of the balances in Sears Auto Center Merchandise Sales and Cost of Sales analysis for reconciling differences.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Nguyen, Donna	Update third quarter project plan for statuses of assigned workpapers prior to senior and staff weekly meeting.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Nguyen, Donna	Meet with S. Elakkatt (Sears) to discuss support file for substantive testing of protection agreement revenue.	\$0.00	0.9	\$0.00
Nguyen, Donna	Prepare substantive workpapers for protection agreement revenue for base audit.	\$0.00	4.0	\$0.00
Nguyen, Donna	Review capital contracts obtained for quarterly review and send to managers to review.	\$0.00	0.3	\$0.00
Nguyen, Donna	Review and update Connect (Deloitte request tool) for interest invoice support requested from J. Goodin (Sears) for Sears Consolidated Loan.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review Tripwire (agent installed on UNIX [an operating system's] servers to collect changes/updates made to directories) change management workpaper.	\$0.00	2.7	\$0.00
Patni, PARIDHI	Review Tripwire (agent installed on UNIX [an operating system's] servers to collect changes/updates made to directories) tools admin workpaper.	\$0.00	3.0	\$0.00
Patni, PARIDHI	Review access benchmarking change management workpaper.	\$0.00	2.5	\$0.00
Patni, PARIDHI	Review Cloudbees (web application service) workpaper.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Riordan, Katy	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Riordan, Katy	Discuss journal entry planning parameters and selection-making process with A. King (Deloitte).	\$0.00	1.7	\$0.00
Riordan, Katy	Address notes on income statement group audit scoping workpapers and documentation.	\$0.00	1.8	\$0.00
Riordan, Katy	Meet with J. Staiger (Deloitte) on engagement performance on the Sears audit.	\$0.00	0.7	\$0.00
Riordan, Katy	Update journal entry testing selections (both normal entries and manual entries to revenue).	\$0.00	2.9	\$0.00
Rosi, Matthew	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00
Rosi, Matthew	Review On-boarding background information about Sears and the industry.	\$0.00	1.3	\$0.00
Rosi, Matthew	Review prior year planning workpapers to understand the strategy and complexities of the Sears audit.	\$0.00	1.2	\$0.00
Rosi, Matthew	Attend onboarding training for Sears with J. Billie (Deloitte).	\$0.00	2.9	\$0.00
Sal, TANMOY	Meet with H . Jaiswal (Deloitte) to discuss the open items of the Kmart and Sears Transaction testing and additional queries on the testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Smietanski, Meredith	Meet with M. Berggren, P. Vajhala (Deloitte) to discuss service organization report updates and SOX appropriateness given their respective risks, for the PeopleSoft general ledger automated controls.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding Internal Audit's workpaper for Take With Sale job scheduling testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Prepare meeting agenda and status workpaper tracker for information technology team/internal audit weekly status meeting, Financial Audit weekly status team, and internal update.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Controls interim testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears Holdings) on the inventory management system database conversion.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Hoyer (Deloitte), D. Tangen, K. Thorat (Sears) to discuss access provisioning testing.	\$0.00	0.3	\$0.00
Sorenson, Peter	Review workpapers related to accounts payables base audit controls.	\$0.00	3.0	\$0.00
Sorenson, Peter	Meet with M. Lonnemann, J. Billie (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.2	\$0.00
Sorenson, Peter	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Sorenson, Peter	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Sorenson, Peter	Review prior year Service Organizational Controls to assess appropriate testing approach.	\$0.00	3.1	\$0.00
Sorenson, Peter	Meet with M. Huron (Sears), J. Billie (Deloitte) to discuss Kmart Merchant and Sears Non-Merchant account reconciliation miscellaneous adjustment.	\$0.00	0.3	\$0.00
Srividya, VIDYA	Test Generic IDs for SDCM (System Deployment / Change Manager) tool administrators.	\$0.00	1.1	\$0.00
Srividya, VIDYA	Test ServiceNow (ticketing tool used to document request for changes) tool administrator access.	\$0.00	2.1	\$0.00
Staiger, Jt	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, M. Lonnemann (Deloitte) to assess status across the areas of the engagement, project plan updates, engagement economics, and other general business updates.	\$0.00	0.3	\$0.00
Staiger, Jt	Analyze journal entry testing parameters set for management override of controls testing on the base audit.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with K. Riordan (Deloitte) on engagement performance on the Sears audit.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/22/2018				
Straub, Kelsey	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00
Straub, Kelsey	Read debt narrative and understand the Company's debt instruments in order to discuss changes to debt controls with the finance team	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoyer (Deloitte), D. Tangen, K. Thorat (Sears) to discuss access provisioning testing.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Controls interim testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren, M. Smietanski (Deloitte)to discuss service organization report updates and SOX appropriateness given their respective risks, for the PeopleSoft general ledger automated control	\$0.00	0.3	\$0.00
Williams, Adam	Review presentation agenda and PowerPoint slides to prepare for 2018 audit focused support program kick off call.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with B. Hartmann, K. Lauret, M. Lonnemann(Deloitte), and other team members to assess status across the areas of engagement inclusive of inventory observations.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Adorno, Dan	Complete analysis and calculations for statistical sampling procedures related to inventory testing.	\$0.00	1.2	\$0.00
Allen, Michael	Request evidence of review property request from T. Wilczak (Sears) to test design and implementation for fixed asset control - property requests and review.	\$0.00	0.4	\$0.00
Allen, Michael	Update "Sheet-to-Floor" and "Floor-to-Sheet" documentation in Inventory count workpaper to ensure the completeness and accuracy of the client's Inventory	\$0.00	1.1	\$0.00
Allen, Michael	Update documentation of operating effectiveness testing for fixed asset control- Additions and Amendments to Leases are updated appropriately-based on our testing of the client's lease listing.	\$0.00	1.8	\$0.00
Allen, Michael	Perform independent Essbase (general ledger querying tool) queries to verify account balances of the Essbase screenshots provided by the client	\$0.00	2.1	\$0.00
Allen, Michael	Review screenshots of Essbase unit cube (general ledger querying tool configured in this case to pull store data) provided by D. Pezzato (Sears) to assess the clients' General Ledger.	\$0.00	2.7	\$0.00
Berggren, Maureen	Review Windows password control working paper.	\$0.00	0.1	\$0.00
Berland, Taylor	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
Berland, Taylor	Review analysis on security contract agreement company entered into.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Document Expenditure control over the review of accounts payable subledger reconciliation.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Billie, Jaclyn	Document Expenditure control over the review of accounts payable subledger reconciliation by sorting through support to complete the reconciliation.	\$0.00	2.4	\$0.00
Billie, Jaclyn	Document Expenditure controls for new Merchantandise vendor information, specifically by sorting through support and check documents needed to complete the new vendor onboarding process.	\$0.00	2.6	\$0.00
Bougadis, Blake	Pull data from Sears general ledger querying tool for monthly comparison work, to check whether Aftermarket and Salesfloor purchase agreement sales agree.	\$0.00	0.6	\$0.00
Bougadis, Blake	Pull data from Sears general ledger querying tool for revenue risk assessment supplements.	\$0.00	1.2	\$0.00
Castellano, Carrie	Meet with M. Lonnemann, J. McManus, C. Fitzgerald, A. King (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
Castellano, Carrie	Meet with M. Lonnemann, J. McManus, C. Fitzgerald, A. King (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00
Castellano, Carrie	Review the inventory risk of material misstatement and check whether information is up to date.	\$0.00	3.2	\$0.00
Chang, Stephen	Review team memo on understanding over Internal Audit organizational chart and competency	\$0.00	2.3	\$0.00
Chang, Stephen	Review the external analyst reports and Deloitte commentary on Audit impact.	\$0.00	3.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Chang, Stephen	Meet with K. Straub (Deloitte) to discuss review comments on external analyst reports.	\$0.00	0.1	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann, J. McManus, A. King, C. Castellano (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Review documentation of distribution center processes in preparation for our meeting with distribution center management.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann, J. McManus, A. King, C. Castellano (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00
Fitzgerald, Connor	Update client request list for inventory control support on October 23rd	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze backup schedules workpaper to create independent evidence request.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding outstanding evidence for General Information Technology Controls tools testing.	\$0.00	1.0	\$0.00
Hoye, Jim	Email correspondence with M. Smietanski (Deloitte) regarding SiPass tools testing outstanding evidence.	\$0.00	0.2	\$0.00
Hoye, Jim	Following up with T. Williams (Sears) regarding additional evidence for Sipass tools testing.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Hoye, Jim	Prepare for tools meeting with T. Williams (Sears) for outstanding evidence items.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft and send Independent Virtual Private Network testing request to A. Klus (Sears).	\$0.00	0.2	\$0.00
Hoye, Jim	Respond to A. Klus (Sears) questions regarding the Virtual Private Network testing evidence request.	\$0.00	0.3	\$0.00
Hoye, Jim	Send meeting recap for Point of Sale automated controls to S. Khobragade (Sears), M. Smietanski, K. Riordan (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Set up meeting with M. Smietanski (Deloitte) regarding Virtual Private Network testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Smietanski, K. Riordan (Deloitte), and S. Khobragade (Sears) regarding status of Point of Sale Polling automated controls evidence.	\$0.00	0.4	\$0.00
Hoye, Jim	Strategize with K. Riordan, M. Smietanski (Deloitte) regarding the workflow plan for Point of Sale automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding General IT Controls requests for virtual private network testing, ability to promote changes to production, backup scheduling, and access tools testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Select server samples for backup schedules testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Email Internal Audit regarding information provided by entity for job scheduling testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze evidence provided for SiPass general information technology control tools testing.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Hoye, Jim	Analyze examples and adjust write up for access provisioning benchmarking information provided by entity.	\$0.00	0.3	\$0.00
Hoye, Jim	Research A. Klus (Sears) questions regarding the Virtual Private Network testing evidence request.	\$0.00	0.3	\$0.00
Hoye, Jim	Set up meeting with M. Smietanski (Deloitte) and S. Khobragade (Sears) for the Point of Sale polling automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski, K. Riordan (Deloitte), and S. Khobragade (Sears) regarding status of point of sale automated controls evidence.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with S. Khobragade (Sears) regarding point of sale polling controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet debrief with M. Smietanski, K. Riordan (Deloitte) regarding the point of sale automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Prepare for Point of Sale polling controls meeting with client.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Mohammed (Deloitte) regarding change management General IT Controls review notes.	\$0.00	0.1	\$0.00
Jaiswal, Himanshu	Meet with P. Nanda, T. Sal (Deloitte) to discuss the progress of the Distribution Centre Inventory testing and queries regarding the process of tracing the selection, open items tracker and prior issues noted.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Review general ledger pulls received from the Sears general ledger querying tool for analytical testing of Kmart Revenue and Cost of Sales.	\$0.00	1.7	\$0.00
Jaiswal, Himanshu	Review general ledger pulls received from the Sears general ledger querying tool for analytical testing of Kmart Shop Your Way Rewards and Vendor allowances.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Sears	\$0.00	1.8	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Sears Auto Center.	\$0.00	2.4	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	2.6	\$0.00
Jha, Abhinav	Review item coding for seasonal Merchandise analysis workpaper.	\$0.00	1.0	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart	\$0.00	1.2	\$0.00
King, Elizabeth	Perform year-end journal entry planning using resource for analytical review.	\$0.00	0.6	\$0.00
King, Elizabeth	Meet with M. Lonnemann, J. McManus, C. Fitzgerald, C. Castellano (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
King, Elizabeth	Meet with M. Lonnemann, J. McManus, C. Fitzgerald, C. Castellano (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Lonnemann, Malorie	Meet with J. McManus, C. Fitzgerald, A. King, C. Castellano (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
Lonnemann, Malorie	Meet with J. McManus, C. Fitzgerald, A. King, C. Castellano (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00
McManus, Joseph	Meet with M. Lonnemann, C. Fitzgerald, A. King, C. Castellano (Deloitte) to visit the Kmart Regional Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) and understand procedures and operations related to receipts.	\$0.00	1.4	\$0.00
McManus, Joseph	Meet with M. Lonnemann, C. Fitzgerald, A. King, C. Castellano (Deloitte) to visit the Sears Distribution Center in Manteno, IL to review the facility with R. Thill (Sears) to understand inventory procedures.	\$0.00	2.6	\$0.00
McShane, Connor	Update status of audit workpaper project plan for progress edits for fixed asset control testing.	\$0.00	2.4	\$0.00
McShane, Connor	Draft Q3 2018 meeting agendas between Deloitte audit and Sears Apparel business unit executives.	\$0.00	2.6	\$0.00
McShane, Connor	Review fixed asset automated control pertaining to Sears depreciation expense calculation.	\$0.00	2.3	\$0.00
McShane, Connor	Review Sears audit engagement economics file for forecasting audit progress through 10/23/2018.	\$0.00	2.4	\$0.00
Mohammed, Muneer	Draft email to M. Smietanski (Deloitte) following up on logging and monitoring and data center preparations.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Mohammed, Muneer	Meet with J. Hoyer (Deloitte) regarding change management General IT Controls review notes.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Clear notes to MyAccess (Aveska, automated approval application).	\$0.00	0.4	\$0.00
Nanda, Priyanka	Meet with H. Jaiswal, T. Sal (Deloitte) to discuss the progress of the Distribution Centre Inventory testing and queries regarding the process of tracing the selection, open items tracker and prior issues noted.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update third quarter project plan for cash flow status.	\$0.00	0.4	\$0.00
Nguyen, Donna	Document how to add and organize files in AS\2 (audit system).	\$0.00	0.7	\$0.00
Nguyen, Donna	Assess procedures for substantive testing selections and request support regarding same from S. Mangan (Sears).	\$0.00	1.2	\$0.00
Nguyen, Donna	Update substantive workpapers for protection agreement revenue for base and statutory audits.	\$0.00	3.9	\$0.00
Nguyen, Donna	Review and update Connect for interest invoice support requested from J. Goodin (Sears) for Sears Consolidated Loan.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review access benchmarking change management workpaper.	\$0.00	1.8	\$0.00
Patni, PARIDHI	Review access benchmarking tools admin workpaper for closed notes.	\$0.00	2.9	\$0.00
Patni, PARIDHI	Review Tripwire (agent installed on UNIX [an operating system's] servers to collect changes/updates made to directories) change management workpaper for closed review notes.	\$0.00	0.8	\$0.00
Patni, PARIDHI	Review access benchmarking tools admin workpaper.	\$0.00	3.2	\$0.00
Rawat, Sue	Perform review of internal workpapers over system authentication testing.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Riordan, Katy	Strategize with M. Smietanski, J. Hoyer (Deloitte) regarding the workflow plan for Point of Sale automated controls.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with M. Smietanski, J. Hoyer (Deloitte), and S. Khobragade (Sears) regarding status of Point of Sale Polling automated controls evidence.	\$0.00	0.4	\$0.00
Riordan, Katy	Make additional journal entry testing selections (both normal entries and manual entries to revenue).	\$0.00	3.8	\$0.00
Riordan, Katy	Make further journal entry testing selections (both normal entries and manual entries to revenue).	\$0.00	3.9	\$0.00
Riordan, Katy	Meet debrief with M. Smietanski, J. Hoyer (Deloitte) regarding the point of sale automated controls.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with M. Smietanski, J. Hoyer (Deloitte), and S. Khobragade (Sears) regarding status of point of sale automated controls evidence.	\$0.00	0.4	\$0.00
Rosi, Matthew	Review Service Organization Controls Expenditure Controls for Sears Holding Corporation and K-mart (Non-Merchantandise & Merchantandise).	\$0.00	1.1	\$0.00
Rosi, Matthew	Attend expenditures introduction meeting and discuss planned testing approach with P. Sorenson (Deloitte).	\$0.00	2.4	\$0.00
Sal, TANMOY	Meet with P. Nanda, H. Jaiswal (Deloitte) to discuss the progress of the Distribution Centre Inventory testing and queries regarding the process of tracing the selection, open items tracker and prior issues noted.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, K. Riordan (Deloitte), and S. Khobragade (Sears) regarding status of Point of Sale Polling automated controls evidence.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Strategize with K. Riordan, J. Hoyer (Deloitte) regarding the workflow plan for Point of Sale automated controls.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding general IT controls requests for virtual private network testing, ability to promote changes to production, backup scheduling, and access tools testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, K. Riordan (Deloitte) regarding the project plan for testing point of sale automated controls.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Attend/Lead meeting with P. Vajhala (Deloitte) and E. Gee, D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, S. Ulhamed (Sears Holdings Corporation) to discuss internal audit status and outstanding items.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and D. Tangen, T. Gore (Sears Holdings Corporation) to discuss the provisioning access benchmark queries.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with K. Riordan, J. Hoyer (Deloitte), and S. Khobragade (Sears) regarding status of point of sale automated controls evidence.	\$0.00	0.4	\$0.00
Sorenson, Peter	Review accounts payable risk assessments.	\$0.00	2.9	\$0.00
Sorenson, Peter	Attend expenditures introduction meeting and discuss planned testing approach with M. Rosi (Deloitte).	\$0.00	2.4	\$0.00
Sorenson, Peter	Prepare accounts payable testing.	\$0.00	2.7	\$0.00
Srividya, VIDYA	Test IMA (inventory management application) access provisioning information provided by the entity.	\$0.00	2.1	\$0.00
Srividya, VIDYA	Test information provided by the entity for access benchmark (tool used to pull listings for user access review controls) change management.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Staiger, Jt	Discuss with J. Berry, L. McDonnell, K. Lauret (Deloitte) regarding accounting for real estate, trade names, and required statutory audit procedures.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt control testing progression for week of 10/26	\$0.00	0.3	\$0.00
Straub, Kelsey	Coordinate staff efforts on protection agreement revenue testing	\$0.00	1.7	\$0.00
Vajhala, Phani Kiran	Review workpaper related to the PeopleSoft general ledger data conversion.	\$0.00	0.1	\$0.00
Vajhala, Phani Kiran	Attend/Lead meeting with M. Smietanski (Deloitte) and E. Gee, D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, S. Ulhamed (Sears Holdings Corporation) to discuss Internal Audit status and outstanding items.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and D. Tangen, T. Gore (Sears Holdings Corporation) to discuss the provisioning access benchmark queries.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review group audit scoping memo and supporting analyses for 2018 audit.	\$0.00	1.3	\$0.00
Williams, Adam	Meet with S. Chang (Deloitte) to transition the review of 2018 audit workpapers related to internal audit, contracts, and review of external sources of information.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/23/2018				
Williams, Adam	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland, S. Chang(Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.6	\$0.00
10/24/2018				
Allen, Michael	Assess Cut-off testing for Inventory Count workpaper based on client support received - Shipment information (last five shipments before and after the inventory count began).	\$0.00	0.9	\$0.00
Allen, Michael	Update documentation of our testing for design and implementation of the Financial reporting control - Essbase and General Ledger balancing.	\$0.00	1.9	\$0.00
Allen, Michael	Update procedures performed for our testing to analyze clients' Restructuring Reserves Reconciliation control	\$0.00	3.1	\$0.00
Berland, Taylor	Call with M. Lonnemann, M. Smietanski, P. Vajhala (Deloitte) Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Berland, Taylor	Review the Deloitte resource for client provided material requests made by the engagement team during Q3.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with K. Straub (Deloitte) to discuss status of projects and timeline of reviews.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Draft email questions for meeting with L. Huynh (Sears) regarding new Merchantandise vendor on-boarding process.	\$0.00	0.2	\$0.00
Castellano, Carrie	Review support provided by M. Smits (Sears) for the Distribution Center cut off testing.	\$0.00	2.2	\$0.00
Castellano, Carrie	Review and amend the risk of material misstatement based on C. Fitzgerald's (Deloitte) comments.	\$0.00	3.8	\$0.00
Chang, Stephen	Review 2018 carrier contracts and accounting considerations.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Chang, Stephen	Review Business Unit Home Control July Profit and Loss Statement.	\$0.00	2.7	\$0.00
Dugan, Mike	Meet with T. Trever, T. Hermanson, T. Enkhbayar (Deloitte) regarding Sears bankruptcy process and potential tax implications.	\$0.00	0.5	\$0.00
Enkhbayar, Tuya	Meet with M. Dugan, T. Trever, T. Hermanson (Deloitte) regarding Sears bankruptcy process and potential tax implications.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Review new round of support provided by the client for transaction testing.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review the February Tools business unit forecast/review control.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann, J. McManus (Deloitte) to discuss current statuses of inventory workpapers and develop updated timelines for completing workpapers.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Review first ten entries of Quarter 2 account reconciliations	\$0.00	2.9	\$0.00
Hermanson, Tom	Meet with M. Dugan, T. Trever, T. Enkhbayar (Deloitte) regarding Sears bankruptcy process and potential tax implications.	\$0.00	0.4	\$0.00
Hoye, Jim	Draft email to P. Vajhala (Deloitte) regarding inventory automated control between stock status and Warehouse Management System and three way match to address review notes in workpaper.	\$0.00	0.1	\$0.00
Hoye, Jim	Close notes for the automated inventory interface control between stock status and Warehouse Management System.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with J. McManus (Deloitte) the inventory interface automated control between Stock Status and the Warehouse Management System.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Hoye, Jim	Email A. Klus (Sears) in regards to Virtual Private Network testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with J. McManus (Deloitte) regarding automated interface control for warehouse management system and stock status.	\$0.00	0.1	\$0.00
Hoye, Jim	Address PeopleSoft general ledger automated control review notes.	\$0.00	0.7	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to discuss automated control for Peoplesoft general ledger automated control and security configuration testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte), T. Williams (Sears) regarding ability to promote changes to IT process.	\$0.00	0.3	\$0.00
Hoye, Jim	Close notes to security configuration testing workpaper by updating documentation.	\$0.00	2.6	\$0.00
Hoye, Jim	Analyze Internal Audit's response related to job scheduler information provided by entity and draft email to M. Smietanski (Deloitte) to align on next steps.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze ability to promote endeavor (change migration tool) change management process narrative.	\$0.00	0.2	\$0.00
Hoye, Jim	Test and document Virtual Private Network testing workpaper.	\$0.00	0.9	\$0.00
Hoye, Jim	Perform observation for Virtual Private Network control testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review ability to promote changes to production through Endeavor control.	\$0.00	0.2	\$0.00
Hoye, Jim	Email M. Schmitt regarding automated controls for business unit lower of cost or market analysis to provide clarification on evidence request.	\$0.00	0.1	\$0.00
Hoye, Jim	Prepare provisioning benchmarking information provided by entity write up.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Jain, Yash R	Schedule engagement team resources for financial year 2018.	\$0.00	0.5	\$0.00
Jain, Yash R	Prepare Debt Narrative for control technical examination of debt transactions entered by Sears.	\$0.00	2.3	\$0.00
Jain, Yash R	Address review notes from C. Fitzgerald, J. McManus (Deloitte) on inventory risk assessment workpaper.	\$0.00	2.6	\$0.00
Jain, Yash R	Document selections control workpaper for financial reporting restructuring reserves reconciliation.	\$0.00	3.2	\$0.00
Jaiswal, Himanshu	Pull the numbers from Sears general ledger querying tool for Inventory Risk Assessment workpapers.	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	Pull number from Sears general ledger querying tool for analytical testing of Revenue and Cost of sales of Sears Auto Center and Merchantandise.	\$0.00	1.4	\$0.00
Jaiswal, Himanshu	Perform general ledger pull from Sears general ledger querying tool for analytical testing of Revenue and COS of Sears Auto Center.	\$0.00	1.7	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	1.6	\$0.00
Jha, Abhinav	Perform Sears Protection Company Florida 2017 file Check by updating for invalid result and track changes.	\$0.00	2.0	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	2.6	\$0.00
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Jha, Abhinav	Assess amounts from clients general ledger for running reveal to test revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	1.4	\$0.00
King, Elizabeth	Perform Sears Revenue Trace Transaction testing.	\$0.00	3.4	\$0.00
King, Elizabeth	Document Business Unit Profit & Loss Member Technology.	\$0.00	2.4	\$0.00
Lonnemann, Malorie	Status call with T. Berland, M. Smietanski, P. Vajhala (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with C. Fitzgerald, J. McManus (Deloitte) to discuss current statuses of inventory workpapers and develop updated timelines for completing workpapers.	\$0.00	0.7	\$0.00
McManus, Joseph	Close T. Berland (Deloitte manager) open notes on workpaper documenting our assessment of Internal Audit Reports.	\$0.00	0.3	\$0.00
McManus, Joseph	Create Q3 interim "provided by client" request listing and coordinate review of the listing with team seniors.	\$0.00	0.3	\$0.00
McManus, Joseph	Update Q2 Interim PBC (Provided by Client) listing for current status of workpapers, revised timelines for client providing of outstanding requests, and creation of new requests.	\$0.00	0.5	\$0.00
McManus, Joseph	Update Sears 2018 project plan for current statuses of open inventory workpapers, inventory workpapers in review, and updated estimates for timelines for inventory workpaper completion.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with M. Lonnemann, C. Fitzgerald (Deloitte) to discuss current statuses of inventory workpapers and develop updated timelines for completing workpapers.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
McManus, Joseph	Review team's questions regarding Second Quarter account reconciliation selections.	\$0.00	1.1	\$0.00
McManus, Joseph	Review distribution cutoff testing for Manteno, IL Sears Distribution Center #440.	\$0.00	1.5	\$0.00
McManus, Joseph	Review team's preparation and questions regarding general ledger Interface Control and Unit to VFS Cube Reconciliation general ledger balancing controls.	\$0.00	0.5	\$0.00
McManus, Joseph	Review team's prepared Store Inventory Count compilations.	\$0.00	0.5	\$0.00
McManus, Joseph	Add Asset Sales and Debt Agreement contracts to Sears Audit File Permanent Folder and update related documentation for the contracts.	\$0.00	0.6	\$0.00
McManus, Joseph	Discuss with J. Hoyer (Deloitte) the inventory interface automated control between Stock Status and the Warehouse Management System.	\$0.00	0.1	\$0.00
McShane, Connor	Draft audit workpaper responsibilities for Sears Holdings Corporation Q3 2018 audit review.	\$0.00	2.2	\$0.00
McShane, Connor	Review fixed asset automated control pertaining to Sears depreciation expense calculation.	\$0.00	2.4	\$0.00
McShane, Connor	Review Sears audit engagement economics file for forecasting audit progress.	\$0.00	0.9	\$0.00
McShane, Connor	Perform initial diligence for conflict and background checks for Sears interested parties.	\$0.00	1.2	\$0.00
McShane, Connor	Update status of fixed asset control testing requests in Deloitte's request repository system.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Nanda, Priyanka	Review and amend inventory workpapers based on notes i.e. The risk assessment and supplements series on notes given by J. McManus, C. Fitzgerald (Deloitte).	\$0.00	0.5	\$0.00
Nguyen, Donna	Update base project plan for work completed.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update protection agreement narrative and request support needed to complete from S. Elakkatt (Sears).	\$0.00	2.9	\$0.00
Nguyen, Donna	Prepare substantive workpaper for protection agreement revenue for base and statutory audits.	\$0.00	3.9	\$0.00
Patni, PARIDHI	Review associate termination application workpaper.	\$0.00	2.0	\$0.00
Patni, PARIDHI	Review associate termination application workpaper for closed review notes.	\$0.00	2.0	\$0.00
Patni, PARIDHI	Review the same, all-encompassing change management notes for various IT application workpapers.	\$0.00	3.5	\$0.00
Patni, PARIDHI	Review distribution center inventory IT application job failure resolution workpaper.	\$0.00	2.2	\$0.00
Riordan, Katy	Update journal entry testing selections for Q1Q2 (both normal entries and manual entries to revenue).	\$0.00	2.3	\$0.00
Riordan, Katy	Review the output of the Deloitte Reveal (a statistical tool) testing for revenue and costs of goods sold February - September.	\$0.00	1.1	\$0.00
Rosi, Matthew	Review existing controls related to the Sears purchase order and receipt system matching.	\$0.00	1.4	\$0.00
Rosi, Matthew	Review existing controls related to invoice and receipt matching process for Sears Merchantandise.	\$0.00	2.1	\$0.00
Rosi, Matthew	Review existing controls related to manual payments in NAP - Sears Merchantandise Software.	\$0.00	2.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Smietanski, Meredith	Complete testing of PeopleSoft general ledger automated control workpaper.	\$0.00	2.7	\$0.00
Smietanski, Meredith	Review terminations associates information and follow-up with client via email on terminations contractor expiration date process.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Call with M. Lonnemann, T. Berland, P. Vajhala (Deloitte) Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) to discuss automated control for Peoplesoft general ledger automated control and security configuration testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte), T. Williams (Sears) regarding ability to promote changes to IT process.	\$0.00	3.0	\$0.00
Sorenson, Peter	Review and amend Vendor Allowances risk assessment based on notes.	\$0.00	2.2	\$0.00
Sorenson, Peter	Assess client schedule to consider approach for testing of purchases population.	\$0.00	2.4	\$0.00
Sorenson, Peter	Perform review over Sears accounts payable control.	\$0.00	3.4	\$0.00
Srividya, VIDYA	Test information provided by entity for iPlan (financial planner) and SHC Merchantant work bench (reporting tool used for SHC associates and vendors).	\$0.00	1.0	\$0.00
Srividya, VIDYA	Test information provided by the entity for associates terminations.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with T. Berland (Deloitte) to discuss status of projects and timeline of reviews.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Call with M. Lonnemann, T. Berland, M. Smietanski (Deloitte) Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with D. Tangen, T. Gore (Sears Holdings Corporation) to discuss the provisioning access benchmark queries.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/24/2018				
Vajhala, Phani Kiran	Meet with M. Barry, T. Williams, D. Tangen, J. Butz (Sears Holdings) to assess the IT impact of the new lease accounting system implementation in regards to Accounting Standards Codification 842.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Review risk template related to intangible asset testing plan for 2018 audit.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review risk assessment documentation to support planned audit procedures related to goodwill for 2018 audit.	\$0.00	0.6	\$0.00
10/25/2018				
Allen, Michael	Test entity's lease schedule for completeness by making random selections in a third party lease schedule held by the Real Estate department and tying it to the schedule provided by client.	\$0.00	0.7	\$0.00
Allen, Michael	Research to assess appropriate sample size for substantive testing of Inventory.	\$0.00	0.8	\$0.00
Allen, Michael	Meet with B. Nye (Sears store manager) and M. Lonnemann, S. Chang, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Allen, Michael	Update documentation of Inventory RoMM (Risk of Material Misstatement) based on changes in our assessment of control risk	\$0.00	1.3	\$0.00
Allen, Michael	Perform (partial) walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Berggren, Maureen	Discuss with G. Yauch, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of system controls.	\$0.00	0.4	\$0.00
Berggren, Maureen	Call with G. Yauch (Deloitte) on risk profile for the information technology audit procedures given the bankruptcy announcement.	\$0.00	0.3	\$0.00
Berland, Taylor	Review analysis on internal audit reports.	\$0.00	1.1	\$0.00
Berland, Taylor	Review the project plan for what workpapers Focus Support Program will review.	\$0.00	0.9	\$0.00
Berland, Taylor	Review expenditures controls workpaper.	\$0.00	0.9	\$0.00
Billie, Jaclyn	Meet with P. Sorenson (Deloitte) and L. Huynh (Sears) to discuss clarifying questions over the New Merchant Vendor support and whether to request additional information.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform (partial) walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	1.4	\$0.00
Bougadis, Blake	Meet with B. Nye (Sears store manager) and M. Lonnemann, S. Chang, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Castellano, Carrie	Perform (partial) walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	1.4	\$0.00
Castellano, Carrie	Adjust the inventory risk of material misstatement.	\$0.00	1.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Castellano, Carrie	Clear review notes from C. Fitzgerald (Deloitte) to the inventory risk of material misstatement.	\$0.00	2.0	\$0.00
Castellano, Carrie	Discuss with C. Fitzgerald (Deloitte) the inventory risk of material misstatement (ROMM) work paper and make adjustments related to the current year.	\$0.00	0.5	\$0.00
Castellano, Carrie	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Chang, Stephen	Discuss status of Vendor Allowance (VA) testing and the impact of new ASC guidance on the Company's VA accounting policy with P. Sorenson (Deloitte).	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Chang, Stephen	Review current Sears Vendor Allowance Policy and new guidance of Accounting Standard Codification 720.	\$0.00	2.1	\$0.00
Chang, Stephen	Perform a walkthrough with Store Manager, K. Awe (Sears), and M. Lonnemann, K. Straub (Deloitte), and other team members at Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Dugan, Mike	Meet with T. Pyburn, L. Boone, V. Mogalapalli (Deloitte) regarding Sears bankruptcy process and potential tax implications for state taxes.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Fitzgerald, Connor	Update client request list for inventory control support.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Perform a store walkthrough with A. King (Deloitte) and K. Awe - Store Manager (Sears), of the Kmart store in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Fitzgerald, Connor	Discuss with C. Castellano (Deloitte) the inventory risk of material misstatement (ROMM) work paper and make adjustments related to the current year.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Review documentation of store-level processes in preparation for our meeting with store management.	\$0.00	2.1	\$0.00
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears), and L. McDonnell, K. Lauret (Deloitte) to discuss Chapter 11 filing update and impacts, Q3'18 transactions and accounting implications, and status of statutory audits.	\$0.00	0.9	\$0.00
Hoye, Jim	Perform second round of testing job scheduler access review.	\$0.00	1.0	\$0.00
Hoye, Jim	Document job scheduler access review.	\$0.00	1.1	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding Peoplesoft general ledger and rent expense automated controls, access provisioning and job scheduling.	\$0.00	0.6	\$0.00
Hoye, Jim	Document ability to promote changes to Endeavor workpaper.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Hoye, Jim	Review M. Janiak's (Sears) response to inquiry regarding Human Resources Management System automated control.	\$0.00	0.3	\$0.00
Hoye, Jim	Set up meeting with M. Smietanski (Deloitte) to discuss M. Janiak's (Sears) response to inquiry regarding Human Resources Management System automated control.	\$0.00	0.1	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding payroll system conversions and related automated controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Document the data conversion automated system during the audit period.	\$0.00	1.7	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Patni, N. Kandpal, V. Srividya (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Email G. Tomaka (Sears) for outstanding evidence for the National Disbursements Journal automated control accrual process.	\$0.00	0.1	\$0.00
Hoye, Jim	Select samples for backup schedules testing.	\$0.00	1.4	\$0.00
Jain, Yash R	Clear review notes per C. Fitzgerald, J. McManus (Deloitte) on inventory risk assessment workpaper.	\$0.00	3.4	\$0.00
Jain, Yash R	Prepare Debt Narrative for control walkthrough of debt transactions entered into by the company .	\$0.00	2.3	\$0.00
Jain, Yash R	Clear notes to the workpaper for Item Coding and Retail Inventory Method Grouping testing.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Update the Q3'2018 interim request tool list for files to be provided by client.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Jaiswal, Himanshu	Pull numbers from Sears general ledger querying tool in order to perform analytical testing of revenue and cost of sales for Sears Full Line Stores.	\$0.00	1.8	\$0.00
Jaiswal, Himanshu	Review Sears Transaction Testing workpaper and open Items Tracker with P. Nanda, T. Sal (Deloitte).	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Prepare the list of individuals to whom the independence email will be sent for Q3'2018.	\$0.00	1.7	\$0.00
Jaiswal, Himanshu	Meet with P. Nanda, T. Sal (Deloitte) to discuss the progress of the Sears Distribution Center Inventory testing and queries regarding the process of tracing the selection.	\$0.00	0.3	\$0.00
Jha, Abhinav	Update the resource listing tool for requests of files to be provided by the client.	\$0.00	1.0	\$0.00
Jha, Abhinav	Organize data to run reveal for testing revenue and cost of goods sold for Kmart, Sears Full Line Stores and Sears Auto Center.	\$0.00	2.5	\$0.00
Kandpal, Neha	Meet with M. Smietanski, J. Hoyer, P. Patni, V. Srividya (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Kandpal, Neha	Meet with M. Smietanski, M. Mohammed, P. Patni, S. Venkata (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
King, Elizabeth	Meet with B. Nye (Sears store manager) and M. Lonnemann, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
King, Elizabeth	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears), and L. McDonnell, R. Hartmann (Deloitte) to discuss Chapter 11 filing update and impacts, Q3'18 transactions and accounting implications, and status of statutory audits.	\$0.00	0.9	\$0.00
Lauret, Kyle	Meet with L. McDonnell, D. Jackson (Deloitte) to discuss required meetings with management during quarterly review.	\$0.00	0.6	\$0.00
Lauret, Kyle	Update Deloitte Entity Search and Compliance system for additional parties.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
McManus, Joseph	Review Store Inventory Count compilations for completeness and accuracy of documentation.	\$0.00	0.3	\$0.00
McManus, Joseph	Close manager notes on workpaper documenting assessment of Internal Audit Reports.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
McManus, Joseph	Discuss account reconciliation questions with M. Huron (Sears) regarding review of three account reconciliations.	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
McManus, Joseph	Perform a walkthrough with Store Manager, K. Awe (Sears), C. Fitzgerald and C. McShane (Deloitte) of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
McShane, Connor	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
McShane, Connor	Perform (partial) walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	1.4	\$0.00
Mohammed, Muneer	Close manager notes on configuration management testing and send to P. Patni (Deloitte) for final review.	\$0.00	3.1	\$0.00
Mohammed, Muneer	Meet with M. Smietanski, P. Patni, N. Kandpal, S. Venkata (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Nanda, Priyanka	Meet with H. Jaiswal, T. Sal (Deloitte) to discuss the progress of the Sears Distribution Center Inventory testing and queries regarding the process of tracing the selection.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Review Sears Transaction Testing workpaper and open Items Tracker with T. Sal, H. Jaiswal (Deloitte).	\$0.00	0.5	\$0.00
Nanda, Priyanka	Review workpaper related to the preparation and review of all analyses and reconciliations controls testing for 20 selections.	\$0.00	2.2	\$0.00
Nanda, Priyanka	Review workpaper Sears Transaction Testing for 25 selections independently for work performed by T.Sal (Deloitte)	\$0.00	2.1	\$0.00
Nanda, Priyanka	Review testing approach for Accounts Payable Risk Assessment and Non-Merchant risk of material misstatement (ROMM) with T. Sal (Deloitte) and discussion about inclusion of certain risks and controls.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update third quarter project plan for cash flow status.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Nguyen, Donna	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Nguyen, Donna	Prepare substantive workpaper for protection agreement revenue for base audit.	\$0.00	2.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Patni, PARIDHI	Meet with M. Smietanski, M. Mohammed, N. Kandpal, S. Venkata (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Patni, PARIDHI	Meet with M. Smietanski, J. Hoyer, N. Kandpal, V. Srividya (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Patni, PARIDHI	Review the same, all-encompassing change management notes for various IT applications	\$0.00	2.8	\$0.00
Pyburn, Tim	Meet with M. Dugan, L. Boone, V. Mogalapalli (Deloitte) regarding Sears bankruptcy process and potential tax implications for state taxes.	\$0.00	0.5	\$0.00
Rosi, Matthew	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Rosi, Matthew	Discuss expenditure controls and briefing of required supporting materials with P. Sorenson (Deloitte).	\$0.00	0.6	\$0.00
Rosi, Matthew	Prepare for meeting regarding planned testing and technical examination of Service Organization Controls expenditure.	\$0.00	0.9	\$0.00
Rosi, Matthew	Meet with B. Nye (Sears store manager) and M. Lonnemann, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Sal, TANMOY	Review Sears Transaction Testing workpaper and open Items Tracker with P. Nanda, H. Jaiswal (Deloitte).	\$0.00	0.5	\$0.00
Sal, TANMOY	Review the Sears Revenue Transaction Testing workpaper footnotes.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Sal, TANMOY	Research SEC website for Form's filed by the Sears and update the Q3 Summary Memo with the updates for November 3, 2018.	\$0.00	2.0	\$0.00
Sal, TANMOY	Update for the Form's filed by Sears and update the Q3 Summary Memo with the updates for November 3, 2018.	\$0.00	2.0	\$0.00
Sal, TANMOY	Review notes in Accounts Payable Risk Assessment and Non-Merchantandise risk of material misstatement (ROMM) with P. Nanda (Deloitte) and discussion about inclusion of certain risks and controls.	\$0.00	0.5	\$0.00
Sal, TANMOY	Review the Sears Transaction Testing workpaper, including the pulls required from the Sears general ledger querying tool.	\$0.00	2.5	\$0.00
Sal, TANMOY	Research selections for distribution center Price Testing and relevant supports noted.	\$0.00	0.3	\$0.00
Sal, TANMOY	Meet with P. Nanda, H. Jaiswal (Deloitte) to discuss the progress of the Sears Distribution Center Inventory testing and queries regarding the process of tracing the selection.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Prepare the status agenda for the weekly IA/IT compliance meeting.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding Peoplesoft general ledger and rent expense automated controls, access provisioning and job scheduling.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, P. Patni, N. Kandpal, V. Srividya (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Review interim tools admin workpapers (Access Benchmark, tool used to pull listings for user access review controls).	\$0.00	2.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Smietanski, Meredith	Meet with M. Mohammed, P. Patni, N. Kandpal, S. Venkata (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding payroll system conversions and related automated controls.	\$0.00	0.3	\$0.00
Sorenson, Peter	Meet with B. Nye (Sears store manager) and M. Lonnemann, K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Sorenson, Peter	Perform a walkthrough with Store Manager, K. Awe (Sears), and 13 Deloitte team members of the Kmart stores in Des Plaines, IL to get a general understanding of controls and procedures within the store.	\$0.00	2.4	\$0.00
Sorenson, Peter	Meet with J. Billie (Deloitte) and L. Huynh (Sears) to discuss clarifying questions over the New Merchant Vendor support and whether to request additional information.	\$0.00	0.9	\$0.00
Sorenson, Peter	Discuss status of Vendor Allowance (VA) testing and the impact of new ASC guidance on the Company's VA accounting policy with S. Chang (Deloitte).	\$0.00	0.6	\$0.00
Sorenson, Peter	Discuss expenditure controls and briefing of required supporting materials with M. Rosi (Deloitte).	\$0.00	0.6	\$0.00
Srividya, VIDYA	Test data center operations job monitoring control.	\$0.00	2.1	\$0.00
Srividya, VIDYA	Meet with M. Smietanski, J. Hoyer, P. Patni, N. Kandpal (Deloitte) to discuss status of General IT Controls testing.	\$0.00	0.2	\$0.00
Srividya, VIDYA	Test data center operations job failure resolution.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/25/2018				
Straub, Kelsey	Visit Kmart store and meet with Store Manager, K. Awe (Sears) in Des Plaines, IL to get a general understanding of controls and procedures within the store to update our documentation on store processes.	\$0.00	2.4	\$0.00
Straub, Kelsey	Edit and update summary of outstanding client support related to debt to be provided to client.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with B. Nye (Sears store manager) and M. Lonnemann, , K. Straub (Deloitte), and other team members to walkthrough the Sears store in Schaumburg, IL to get general understanding of controls and procedures within the store.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Status call with G. Yauch, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of system controls.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review project plan and consideration of resources given Chapter 11 filing.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with K. Lauret, D. Jackson (Deloitte) to discuss required meetings with management during quarterly review.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears), and K. Lauret, R. Hartmann (Deloitte) to discuss Chapter 11 filing update and impacts, Q3'18 transactions and accounting implications, and status of statutory audits.	\$0.00	0.9	\$0.00
Yauch, Glenn	Call with G. Yauch (Deloitte) on risk profile for the information technology audit procedures given the bankruptcy announcement.	\$0.00	0.3	\$0.00
Yauch, Glenn	Status call with G. Yauch, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of system controls.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Allen, Michael	Research support for cut off testing regarding inventory count for a store unit	\$0.00	0.8	\$0.00
Allen, Michael	Test information provided by entity for completeness regarding Fixed Asset control - Reconciliation of Leases .	\$0.00	1.7	\$0.00
Allen, Michael	Update documentation for cut-off testing Distribution Center Inventory count.	\$0.00	1.9	\$0.00
Allen, Michael	Document testing financial reporting controls based on client proved screenshots for our selected store of the unit cube balance	\$0.00	2.1	\$0.00
Allen, Michael	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review 4 automated control working papers in payroll, inventory, financial reporting and expenditure business cycles.	\$0.00	0.3	\$0.00
Berland, Taylor	Review and amend disclosure benchmarking done by comparisons to Sears in the prior year and it's competitors.	\$0.00	1.3	\$0.00
Billie, Jaclyn	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Meet with P. Sorenson (Deloitte) on requests to client for payment support from J. Johnson (Sears).	\$0.00	0.6	\$0.00
Bougadis, Blake	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Castellano, Carrie	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Castellano, Carrie	Meet with C. Fitzgerald (Deloitte) to discuss team comments and concerns about inventory price testing detail.	\$0.00	0.9	\$0.00
Castellano, Carrie	Review Distribution Center narratives for Kmart and Sears to include the items tested during visit.	\$0.00	2.9	\$0.00
Castellano, Carrie	Review inventory risk of material misstatement by updating controls and footnotes.	\$0.00	3.9	\$0.00
Chang, Stephen	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review the February Tools business unit forecast/review control.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Meet with C. Castellano (Deloitte) to discuss team comments and concerns about inventory price testing detail.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review first ten entries of Quarter 2 account reconciliations	\$0.00	2.1	\$0.00
Hoye, Jim	Discuss with S. Srivastava (Sears) required evidence needed for the ability to promote changes through endeavor.	\$0.00	0.3	\$0.00
Hoye, Jim	Review ability to promote changes to endeavor workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Document job scheduler access reviews for Sears and Kmart.	\$0.00	1.1	\$0.00
Hoye, Jim	Test job scheduler access review.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Hoye, Jim	Document ability to promote changes through subversion workpaper.	\$0.00	1.8	\$0.00
Hoye, Jim	Draft email clarification to P. Sorenson (Deloitte) related to the testing performed for automated controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Perform second round of documenting job scheduler access review.	\$0.00	0.5	\$0.00
Hoye, Jim	Meet with M. Smientanki (Deloitte), and T. Williams, N. Shastrakar, R. Eppenbaugh, N. Bhalerao (Sears) regarding the ability to promote changes to IT process.	\$0.00	0.5	\$0.00
Hoye, Jim	Review evidence provided for the ability to promote subversion control in preparation for meeting.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft clarification email to J. Billie, J. McManus (Deloitte) regarding PeopleSoft automatic calculation of net pay and journal entry automated controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze evidence received for business unit lower of cost or market analysis automated control.	\$0.00	0.6	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding required schedules for the purposes of automated control testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Test job scheduler access reviews for Sears and Kmart.	\$0.00	1.1	\$0.00
Jain, Yash R	Meet with J. McManus (Deloitte) over general ledger balancing controls current status and timeline for completion.	\$0.00	0.6	\$0.00
Jain, Yash R	Address review notes from Deloitte US India Manager (Priyanka Nanda) on Debt Narrative for control walkthrough of debt transactions entered by Sears	\$0.00	1.9	\$0.00
Jain, Yash R	Meet with P. Nanda, T. Sal (Deloitte) in regards to the updates for the agreements updated by Sears Holding during Q3'2018.	\$0.00	3.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Jain, Yash R	Review notes and make amendments on inventory risk assessment workpaper from C. Fitzgerald, J. McManus (Deloitte).	\$0.00	3.6	\$0.00
Jaiswal, Himanshu	Update based on review notes on Sears Transaction Testing.	\$0.00	1.8	\$0.00
Jha, Abhinav	Update the Q3 2018 Independence list.	\$0.00	0.5	\$0.00
Jha, Abhinav	Run analytics tool for Sears Full Line Stores and Kmart.	\$0.00	2.0	\$0.00
King, Elizabeth	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
King, Elizabeth	Test Sears Revenue Trace Transaction and coordinate USI communication regarding same.	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with Y. Jain (Deloitte) over general ledger balancing controls current status and timeline for completion.	\$0.00	0.6	\$0.00
McManus, Joseph	Coordinate Purchase Order and Item Level support needed to trace an item from Distribution Center walkthrough visit to corresponding inventory management systems.	\$0.00	1.1	\$0.00
McManus, Joseph	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
McManus, Joseph	Answer questions from M. Allen (Deloitte) regarding documentation of financial reporting controls.	\$0.00	0.5	\$0.00
McManus, Joseph	Review team's questions regarding Second Quarter account reconciliation selections.	\$0.00	0.6	\$0.00
McShane, Connor	Review Sears Apparel July 2018 income forecasting control testing.	\$0.00	1.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Mohammed, Muneer	Draft IMA (inventory management application) follow up email to M. Smietanski (Deloitte).	\$0.00	0.1	\$0.00
Mohammed, Muneer	Draft termination system follow up email to M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Mohammed, Muneer	Document admin access of SubVersion (Change management version control system) and send to P. Patni (Deloitte) for review.	\$0.00	0.9	\$0.00
Mohammed, Muneer	Meet with S. Venkata (Deloitte) regarding general IT controls termination testing.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Meet with T. Sal, Y. Jain (Deloitte) in regards to the updates for the agreements updated by Sears Holding during Q3'2018.	\$0.00	3.0	\$0.00
Nanda, Priyanka	Review the notes addressed by Y. Jain (Deloitte) on workpaper related to Disclosure Benchmarking using comparisons to Sears in the prior year and it's competitors..	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update project plan for updated workpaper statuses prior to status meeting with client.	\$0.00	0.6	\$0.00
Nguyen, Donna	Review procedures for goodwill/intangibles controls.	\$0.00	1.1	\$0.00
Nguyen, Donna	Prepare substantive testing of protection agreement revenue for statutory audits.	\$0.00	2.4	\$0.00
Patni, PARIDHI	Review UNIX (operating system) patching workpaper.	\$0.00	2.3	\$0.00
Patni, PARIDHI	Review UNIX (operating system) patching workpaper for closed review notes.	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Rosi, Matthew	Review prior year support to format a request for technical walkthrough of accounts payable controls with J. Johnson (SHC).	\$0.00	1.3	\$0.00
Rosi, Matthew	Draft an email to J. Johnson (SHC) to request a listing of debit and credit memos attached to payments made through Sears Merchantandise database (NAP) year to date.	\$0.00	2.0	\$0.00
Rosi, Matthew	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to discuss drafted email to J. Johnson (SHC) about management controls over Accounts Payable area relating to manual payments..	\$0.00	0.6	\$0.00
Sal, TANMOY	Clear review notes from P. Sorenson, P. Nanda (Deloitte) and updating the timings of the interim procedures throughout the Payables testing workpaper.	\$0.00	3.0	\$0.00
Sal, TANMOY	Meet with P. Nanda, Y. Jain (Deloitte) in regards to the updates for the agreements updated by Sears Holding during Q3'2018.	\$0.00	3.0	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), and T. Williams, N. Shastrakar, R. Eppenbaugh, N. Bhalerao (Sears) regarding the ability to promote changes to IT process.	\$0.00	0.5	\$0.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) to discuss drafted email to J. Johnson (SHC) about management controls over Accounts Payable area relating to manual payments.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review workpapers related to accounts payables controls.	\$0.00	3.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/26/2018				
Sorenson, Peter	Review accounts payables service organizational controls related to substantive testing.	\$0.00	3.4	\$0.00
Sorenson, Peter	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Sorenson, Peter	Meet with J. Billie (Deloitte) on requests to client for payment support from J. Johnson (Sears).	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with S. Chang, K. Straub, J. McManus (Deloitte), and other team members to assess project plan status and prepare for Q3'18 review procedures.	\$0.00	0.3	\$0.00
Straub, Kelsey	Review weekly project plan noting testing that is behind schedule and develop team plan to finish planned testing for protection agreement sales	\$0.00	1.0	\$0.00
Straub, Kelsey	Review appliance business unit forecast control documentation	\$0.00	3.8	\$0.00
10/27/2018				
Enkhbayar, Tuya	Submit request for the bankruptcy statement of work.	\$0.00	0.2	\$0.00
Jaiswal, Himanshu	Document financial ratio analysis for Sears Holdings.	\$0.00	2.2	\$0.00
Jaiswal, Himanshu	Document financial ratio consideration for Sears base audit Q3'18.	\$0.00	2.3	\$0.00
10/28/2018				
Sorenson, Peter	Review service organizational controls for manual payments wired to Sears internal database.	\$0.00	3.1	\$0.00
Sorenson, Peter	Review Kmart accounts payables controls related to Merchantandise.	\$0.00	3.2	\$0.00
Sorenson, Peter	Review Sears accounts payables controls related to Merchantandise.	\$0.00	3.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Allen, Michael	Make selections from a listing obtained from M. Smits (Sears) for support needed to complete cut off testing	\$0.00	1.6	\$0.00
Allen, Michael	Search client obtained shipping and receiving information to find Purchase Order numbers, Bill of Lading numbers, etc. for selections for cut off testing.	\$0.00	2.8	\$0.00
Berland, Taylor	Meet with B. Hartmann, K. Lauret, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Billie, P. Sorenson (Deloitte) to check the status of expenditure workpapers and create a plan to review.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Meet with T. Berland, P. Sorenson (Deloitte) to check the status of expenditure workpapers and create a plan to review.	\$0.00	0.3	\$0.00
Billie, Jaclyn	Draft email to R. Buenaventura (Sears) regarding the population chosen for new Merchantandise vendor selections from in order to test.	\$0.00	0.7	\$0.00
Bougadis, Blake	Review outstanding tracker item information for Kmart transaction testing.	\$0.00	0.7	\$0.00
Bougadis, Blake	Pull data for Kmart accounts from Sears general ledger querying tool for Kmart transaction testing.	\$0.00	0.5	\$0.00
Bougadis, Blake	Draft requests to input into Deloitte resource designed to send client requests in order to obtain additional sales information and support for analysis on Citi.	\$0.00	0.5	\$0.00
Castellano, Carrie	Review sales and property tax controls to update for the current year.	\$0.00	1.9	\$0.00
Castellano, Carrie	Compile documents and additional support information for price testing detail.	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Chang, Stephen	Review Business Unit May Appliances Profit and Loss statement.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Review inventory request listing for the client for October 29th.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review the inventory project plan for updates made 11/9.	\$0.00	0.8	\$0.00
Hartmann, Becky	Meet with T. Berland, K. Lauret, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze internal audit's scoping for access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Review backup schedules testing and coordination, Sipass tools testing outstanding items, and ability to promote changes to endeavor.	\$0.00	0.3	\$0.00
Hoye, Jim	Update agenda for internal audit status meeting.	\$0.00	1.4	\$0.00
Hoye, Jim	Follow up with SHC Information Technology Group regarding Tivoli Workload Scheduler access review inquires.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group for clarification on evidence provided for Sears and Sears Auto Point of Sale polling controls.	\$0.00	0.4	\$0.00
Hoye, Jim	Set up meeting with J. McManus, J. Billie (Deloitte) to discuss the automated control for calculation of employee net pay.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Sears and Sears Auto Point of Sale polling evidence.	\$0.00	1.6	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte), T. Williams, P. Demianenko (Sears) for outstanding evidence for General IT Controls patching testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review evidence for Tivoli Workload Scheduler access review workpaper.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Jain, Yash R	Discuss review comments with P. Nanda (Deloitte) on inventory risk assessment and supplements.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Document results of analysis run by Deloitte risk assessment tool for predicting potential risks using trend and regression analysis.	\$0.00	0.5	\$0.00
Kandpal, Neha	Review ServiceNow work paper.	\$0.00	0.5	\$0.00
King, Elizabeth	Perform data pulls through Sears general ledger querying tool to check balances of Sears Transaction Testing.	\$0.00	3.2	\$0.00
Lauret, Kyle	Meet with T. Berland, B. Hartmann, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with L. McDonnell (Deloitte) of audit plan and prioritization strategy.	\$0.00	0.4	\$0.00
McShane, Connor	Meet with T. Berland, B. Hartmann, K. Lauret, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
McShane, Connor	Update status of audit workpaper project plan for progress edits for fixed asset control testing.	\$0.00	2.1	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski (Deloitte) regarding SHC termination application.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Close senior notes on IT patching work papers.	\$0.00	0.8	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski regarding change management updates.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski (Deloitte) regarding DCPO (Creating, Tracking, Updating, and Sending Orders for DC to Store and Vendor to Store Orders).	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Mohammed, Muneer	Draft follow up email to M. Smietanski (Deloitte) regarding IMA, the inventory management application.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Review disclosure benchmarking workpaper, comparing the disclosures in Sears' 10K to competitors, and send to T. Berland (Deloitte) for review.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Discuss review comments with Y. Jain (Deloitte) on inventory risk assessment and supplements.	\$0.00	0.6	\$0.00
Nanda, Priyanka	Review revenue transactions workpaper for Kmart selections, work performed by T. Sal, H, Jaiswal (Deloitte).	\$0.00	2.0	\$0.00
Nguyen, Donna	Prepare tax rate assumption review control for Sears intangibles area.	\$0.00	1.6	\$0.00
Nguyen, Donna	Prepare support for documentation of business unit profit and loss/forecast control for Lawn and Garden business unit in the month of April.	\$0.00	2.5	\$0.00
Nguyen, Donna	Prepare intangible assets risk assessment for FY18 base audit.	\$0.00	0.4	\$0.00
Nguyen, Donna	Review Sears board of director minutes and materials from board of director meetings and for month of October and send to Deloitte managers for review.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with K. Straub (Deloitte) and S. Elakhatt (Sears) to discuss the protection revenue process.	\$0.00	0.8	\$0.00
Nguyen, Donna	Pull Essbase (client software database) for protection agreement risk assessment supplements.	\$0.00	0.7	\$0.00
Nguyen, Donna	Review Sears base project plan to identify assigned workpapers that need to be prepared.	\$0.00	0.3	\$0.00
Nguyen, Donna	Coordinate rescheduling of board minutes review meeting.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Patni, PARIDHI	Review Telluride (shop your way application) access provisioning workpaper.	\$0.00	2.2	\$0.00
Riordan, Katy	Review the revenue risk assessments for account balances assessed to present no reasonable possibility of material misstatement.	\$0.00	3.6	\$0.00
Riordan, Katy	Review further the revenue risk assessments for account balances assessed to present no reasonable possibility of material misstatements.	\$0.00	3.9	\$0.00
Riordan, Katy	Meet with T. Berland, B. Hartmann, K. Lauret, C. McShane, P. Sorenson, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Riordan, Katy	Prepare updates for the Q3 Audit Committee slide deck.	\$0.00	0.4	\$0.00
Rosi, Matthew	Meet with T. Wills (Sears) to discuss Purchase Order / Shipping Receipt Matching process.	\$0.00	2.5	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), T. Williams, P. Demianenko (Sears) for outstanding evidence for General IT Controls patching testing.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda and compile agendas in preparation for internal audit weekly meeting and financial audit team progress meeting week of 10/29.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Review daily balancing report automated control workpapers.	\$0.00	3.4	\$0.00
Smietanski, Meredith	Assess potential deficiencies for job monitoring and IMA (inventory management application) provisioning.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/29/2018				
Smietanski, Meredith	Review interim Service Organization Controls/Base Control Sears Take-With-Sale access review, and Kmart access review.	\$0.00	3.6	\$0.00
Sorenson, Peter	Meet with J. Billie, T. Berland (Deloitte) to check the status of expenditure workpapers and create a plan to review.	\$0.00	0.3	\$0.00
Sorenson, Peter	Meet with T. Berland, B. Hartmann, K. Lauret, C. McShane, K. Riordan, K. Straub (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Sorenson, Peter	Perform review over Sears accounts payable controls.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review forecast control for Profit and Loss related to the Marketing Business Unit.	\$0.00	3.8	\$0.00
Straub, Kelsey	Meet with D. Nguyen (Deloitte) and S. Elakhatt (Sears) to discuss the protection revenue process.	\$0.00	0.8	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Hartmann, K. Lauret, C. McShane, K. Riordan, P. Sorenson (Deloitte) to discuss priorities inclusive of service organization controls in place at Sears.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review updated project plan and economic status update on base audit for fiscal year 2018.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with K. Lauret (Deloitte) of audit plan and prioritization strategy.	\$0.00	0.4	\$0.00
10/30/2018				
Allen, Michael	Perform tie-out procedures on Inventory workpaper to assess client data accuracy	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Allen, Michael	Update control documentation for design effectiveness of the lease approval control based on inspection of Capital Request Forms needed for lease approval.	\$0.00	0.8	\$0.00
Allen, Michael	Review Sears capital policy to assess if policy documentation has been updated within the current year.	\$0.00	0.8	\$0.00
Allen, Michael	Inspect Sears Capital Request Form (project 1804080) provided by A. Lipotsky (Sears) to ensure the form had a complete project description, benefits, risks, etc. to test the operating effectiveness of the clients lease change control	\$0.00	1.1	\$0.00
Allen, Michael	Perform analytical procedures on inventory count workpaper to assess whether there were any fluctuations from previous year	\$0.00	1.7	\$0.00
Allen, Michael	Meet with J. McManus (Deloitte) regarding cutoff testing for Distribution center 8721	\$0.00	0.1	\$0.00
Berland, Taylor	Meet with J. Staiger, R. Hartmann, A. Williams, S. Chang (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, B. Sullivan, T. Berland, S. Chang (Deloitte) to discuss weekly leadership update inclusive of conflict check results.	\$0.00	1.0	\$0.00
Billie, Jaclyn	Meet with P. Sorenson (Deloitte) and L. Huynh, R. Buenaventura (Sears) to discuss the population over the selections made for the testing of new Merchantandise vendors.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Bougadis, Blake	Meet with D. Nguyen (Deloitte) to discuss management's control over debt interest.	\$0.00	0.4	\$0.00
Bougadis, Blake	Analyze interest payment debt controls to update design and implementation effectiveness.	\$0.00	1.4	\$0.00
Castellano, Carrie	Prepare tax control documentation for walkthroughs with client for current year testing.	\$0.00	3.5	\$0.00
Chang, Stephen	Meet with J. Staiger, R. Hartmann, A. Williams, T. Berland (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Chang, Stephen	Review approach on assessing store closures in Q3'18.	\$0.00	0.4	\$0.00
Chang, Stephen	Discuss with T. Berland and B. Garrett (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review inventory request listing for the client for October 30th.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with J. Staiger and P. Sorenson (Deloitte) to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Identify planning items that will be impacted by the Company's recent Chapter 11 filings.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Review inventory controls related to cycle counts.	\$0.00	2.5	\$0.00
Garrett, Brad	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Hartmann, Becky	Meet with J. Staiger, A. Williams, T. Berland, S. Chang (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding ability to promote changes to production, rent expense calculation controls, and automatic calculation of net pay.	\$0.00	0.4	\$0.00
Hoye, Jim	Follow up with S. Shrivastava (Sears) regarding outstanding evidence for the ability to promote change through endeavor.	\$0.00	0.1	\$0.00
Hoye, Jim	Update Generic identification tracker.	\$0.00	0.4	\$0.00
Hoye, Jim	Review sampling selections for backup testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding outstanding evidence for National Disbursements Journal accrual and rent expense calculation automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Document Tivoli Workload Scheduler access review.	\$0.00	0.5	\$0.00
Hoye, Jim	Close notes to Tivoli Workload Scheduler workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Email M. Janiak (Sears) regarding the automatic calculation of Net Pay automated control.	\$0.00	0.2	\$0.00
Hoye, Jim	Update workpapers for Sears and Kmart Rent Expense controls.	\$0.00	0.9	\$0.00
Hoye, Jim	Review evidence provided for ability to promote changes to specific Sears IT application and document related workpaper.	\$0.00	1.3	\$0.00
Hoye, Jim	Review tools testing for generic identification.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Hurwitz, Scott	Meet with J. Staiger, J. Treiber, L. McDonnell (Deloitte), and other Partners, Senior Managers, and Office of General Counsel to discuss client request for Deloitte workpapers.	\$0.00	0.7	\$0.00
Jaiswal, Himanshu	Perform analytical testing of revenue and cost of sales for Sears Full Line stores.	\$0.00	2.6	\$0.00
Kandpal, Neha	Review MyAccess work paper	\$0.00	0.5	\$0.00
Klein, Sara	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.5	\$0.00
Kohn, Barry	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Lauret, Kyle	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Lauret, Kyle	Analyze Q3 store closing calculation including instructing audit team on next steps.	\$0.00	0.4	\$0.00
Mashburn, Brian	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
McManus, Joseph	Send Quarter 3 2018 Provided by Client request listing to Client contacts.	\$0.00	0.2	\$0.00
McManus, Joseph	Review control over interface between business objects and the general ledger for completeness and accuracy of documentation.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
McManus, Joseph	Update the Quarter 3 2018 Review "provided by client" request listing for outstanding requests that the client has yet to provide..	\$0.00	0.8	\$0.00
McManus, Joseph	Review close and consolidation risk of material misstatement (ROMM) and leave review notes for preparer to update documentation.	\$0.00	0.4	\$0.00
McManus, Joseph	Review notes on financial statement risk of material misstatement (ROMM) and leave review notes for preparer to update documentation.	\$0.00	0.4	\$0.00
McManus, Joseph	Review staff prepared cutoff (end of period) procedures for Manteno, IL Distribution Center Physical Inventory Count workpaper.	\$0.00	1.3	\$0.00
McManus, Joseph	Meet with M. Allen (Deloitte) regarding cutoff testing for Distribution center 8721	\$0.00	0.1	\$0.00
McManus, Joseph	Review prior year Automatic Calculation of Net Pay control to prepare for discussion with J. Hoye (Deloitte) regarding current year testing approach.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Close review notes on MyAccess Aveska (automated approval application) documentation.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Close review notes from P. Patni (Deloitte) on Admin Access-Subversion (change management version control system) work paper.	\$0.00	0.4	\$0.00
Mohammed, Muneer	Prepare and send Generic ID password tracker to Deloitte senior manager for review.	\$0.00	0.7	\$0.00
Mohammed, Muneer	Discuss with P. Patni (Deloitte) on several third party supporting software implementation testing at Sears inclusive of GitLab and Subversion.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Murphy, Karissa	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Nanda, Priyanka	Review company risk benchmarking workpaper performed by H. Jaiswal (Deloitte).	\$0.00	1.1	\$0.00
Nanda, Priyanka	Review the bankruptcy project plan and identify engagement team responsibilities.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Review Q3 Summary Memo performed by T. Sal (Deloitte).	\$0.00	1.1	\$0.00
Nguyen, Donna	Prepare protection agreement risk assessment memorandum.	\$0.00	3.4	\$0.00
Nguyen, Donna	Review and update Connect for interest wire detail support requested from J. Goodin (Sears) for Sears Consolidated Loan.	\$0.00	0.2	\$0.00
Nguyen, Donna	Meet with B. Bougadis (Deloitte) to discuss management's control over debt interest.	\$0.00	0.4	\$0.00
Nguyen, Donna	Prepare support for documentation of business unit profit and loss/forecast control for Lawn and Garden business unit in the month of April.	\$0.00	0.8	\$0.00
Nguyen, Donna	Prepare supplements to protection agreement risk assessment.	\$0.00	3.2	\$0.00
Patni, PARIDHI	Discuss with M. Mohammed (Deloitte) on several third party supporting software implementation testing at Sears inclusive of GitLab and Subversion.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review I2K (import inventory application) access provisioning workpaper.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Riordan, Katy	Review store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations) for Net Present Value calculations completed by the Deloitte team.	\$0.00	3.1	\$0.00
Riordan, Katy	Review the cost of sales risk assessment documentation used to plan audit procedures.	\$0.00	3.8	\$0.00
Riordan, Katy	Review the revenue risk assessments for account balances that were assessed to present no reasonable possibility of material misstatements, primarily the service income streams.	\$0.00	3.9	\$0.00
Sal, TANMOY	Reconcile the Q3 store closure file provided by the client to the information presented in the bankruptcy filing on October 15th, 2018.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding ability to promote changes to production, rent expense calculation controls, and automatic calculation of net pay.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Attend/Lead meeting with P. Vajhala (Deloitte) and D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, S. Ulhamed (Sears Holdings Corporation) to discuss internal audit status and outstanding items.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to assess General IT Controls testing approaches around production lockdown and provisioning and job monitoring.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and D. Tangen (Sears Holdings Corporation) in regards to how generic ID's are being managed and provisioning pre-approved rulesets.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Sorenson, Peter	Meet with J. Billie (Deloitte) and L. Huynh, R. Buenaventura (Sears) to discuss the population over the selections made for the testing of new Merchandise vendors	\$0.00	0.4	\$0.00
Sorenson, Peter	Review profit and loss forecast control documentation related to the Mattresses Business Unit.	\$0.00	2.6	\$0.00
Sorenson, Peter	Review profit and loss forecast control documentation related to the Builder Distributor Business Unit.	\$0.00	3.3	\$0.00
Sorenson, Peter	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Straub, Kelsey	Review debt control that pertains to the Company's calculation and recording of interest expense	\$0.00	1.6	\$0.00
Vajhala, Phani Kiran	Attend/Lead meeting with M. Smietanski (Deloitte) and D. Tangen, T. Williams, J. Goodin, T. Gore, A. Klus, K. Thorat, S. Ulhamed (Sears Holdings Corporation) to discuss Internal Audit status and outstanding items.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to assess General IT Controls testing approaches around production lockdown and provisioning and job monitoring.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/30/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and D. Tangen (Sears Holdings Corporation) in regards to how generic ID's are being managed and provisioning pre-approved rulesets.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Review materials and slide deck related to required focused support program call.	\$0.00	0.4	\$0.00
Williams, Adam	Meet with J. Staiger, R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss status update inclusive of management's application of the new revenue standard (Accounting Standard Codification 606).	\$0.00	0.4	\$0.00
Williams, Adam	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$0.00	0.8	\$0.00
10/31/2018				
Akopchikyan, Ovsep	Call with C. Campbell (Deloitte) related to research on sales tax withholding during debtor in possession sale of assets.	\$0.00	4.2	\$0.00
Allen, Michael	Update documentation for the procedures planned to be performed test the controls in place for review of lease changes	\$0.00	1.6	\$0.00
Allen, Michael	Review model parameters, compare to Essbase (general ledger querying tool), and update documentation of substantive testing of Inventory count workpaper.	\$0.00	1.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Allen, Michael	Assess notes received on documentation for the control wherein Business objects (PeopleSoft) is balanced to General ledger.	\$0.00	2.6	\$0.00
Berry, Jim	Discussion with K. Lauret, C. McShane (Deloitte) on updated accounting standards related to property, plant, and equipment.	\$0.00	0.3	\$0.00
Bougadis, Blake	Perform calculation detail for retail inventory method testing.	\$0.00	1.4	\$0.00
Bougadis, Blake	Analyze payroll controls by assessing the system processes, as well as observing processing data and wire confirmations to update.	\$0.00	1.6	\$0.00
Bougadis, Blake	Research regarding transition disclosures for accounting standard codification 842 (pertaining to lease accounting standards), specifically for risk assessment.	\$0.00	1.7	\$0.00
Castellano, Carrie	Update the Kmart distribution center visit workpaper to include inventory receipt procedures.	\$0.00	2.2	\$0.00
Chang, Stephen	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Chang, Stephen	Review support provided by Sears management and team's testing approach for the Q3 store closures disclosure.	\$0.00	0.8	\$0.00
Dixon, Teagan (TJ)	Call with J. Staiger, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Dugan, Mike	Locate Deloitte & Touche personnel with appropriate skills to handle sales tax issue.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Update client request list for inventory purchase testing for October 31.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Fitzgerald, Connor	Update the base audit project plan statuses on inventory valuation controls for October 31st.	\$0.00	0.9	\$0.00
Hartmann, Becky	Meet with K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Hoye, Jim	Discussion with M. Mohammed (Deloitte) regarding outstanding items related to automated control testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Test and document Tivoli Workload Scheduler tool access review.	\$0.00	1.4	\$0.00
Hoye, Jim	Email T. Williams (Sears) regarding tools testing Gitlab.	\$0.00	0.1	\$0.00
Hoye, Jim	Review email correspondence regarding backup schedules testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Adjust documentation for Kmart and Sears Rent expense interface controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding rent expense automated controls, take with sale access review, back up schedules testing and access review scoping.	\$0.00	2.1	\$0.00
Hoye, Jim	Send clarification email to M. Smietanski (Deloitte) regarding access provisioning.	\$0.00	0.1	\$0.00
Hoye, Jim	Address Tivoli Workload Scheduler access review (Sears) notes.	\$0.00	0.2	\$0.00
Hoye, Jim	Email K. Thorat (Sears) regarding Tivoli Workload Scheduler access review clarification and evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Draft instruction email to M. Mohd, P. Patni (Deloitte) for testing documentation.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Jain, Yash R	Meet with K. Riordan, T. Sal, P. Nanda (Deloitte) for the amendments happening throughout the Q3'2018 for the debts for Sears Holding and summarizing in Q3 summary memo.	\$0.00	1.5	\$0.00
Jaiswal, Himanshu	Meet with K. Riordan, T. Sal (Deloitte) to discuss the reconciliation process and set up the work paper for the Q3 review.	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Prepare the Q3 store closure testing workpaper with updated numbers per the general ledger, and close K. Riordan's (Deloitte) review notes.	\$0.00	1.1	\$0.00
Jaiswal, Himanshu	Pull numbers from Essbase (client software database) for close store analysis work paper.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Perform initial preparation of the Q3 store closure workpaper.	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Prepare the Q3 store closure testing workpaper with updated numbers per the general ledger.	\$0.00	0.9	\$0.00
Jha, Abhinav	Update the Understanding the Entity workpaper by updating with information from analyst reports, and new filings in SEC.	\$0.00	0.8	\$0.00
Jha, Abhinav	Update the Understanding the entity workpaper with information in new analyst reports, and new filings in SEC.	\$0.00	1.2	\$0.00
King, Elizabeth	Attend Member Tech business unit profit and loss review control walkthrough.	\$0.00	2.2	\$0.00
Lauret, Kyle	Meet with B. Hartmann, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Lauret, Kyle	Discussion with C. McShane (Deloitte) on updated accounting standards related to property, plant, and equipment.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Lonnemann, Malorie	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
McManus, Joseph	Review Supplement to Inventory Risk Assessment excel prepared by staff.	\$0.00	1.2	\$0.00
McManus, Joseph	Clear Senior notes on appropriately updated Inventory Risk Assessment Supplement excel.	\$0.00	1.2	\$0.00
McManus, Joseph	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
McManus, Joseph	Delegate Quarter 3 Review workpapers by assigning workpapers to staff and prepping members of the team on updated procedures for the workpapers assigned to them.	\$0.00	0.7	\$0.00
McShane, Connor	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
McShane, Connor	Perform initial diligence for conflict and background checks for Sears interested parties.	\$0.00	2.7	\$0.00
McShane, Connor	Discussion with K. Lauret (Deloitte) on updated accounting standards related to property, plant, and equipment.	\$0.00	0.3	\$0.00
Mohammed, Muneer	Update tracker for generic IDs as disclosed by the client.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Discussion with J. Hoyer (Deloitte) regarding outstanding items related to automated control testing.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Mohammed, Muneer	Update service now (ticketing tool used to document request for changes, change documentation and approval) work paper.	\$0.00	0.3	\$0.00
Mohammed, Muneer	Draft follow up email to M. Smietanski (Deloitte) for SubVersion (change management version control system).	\$0.00	0.2	\$0.00
Mohammed, Muneer	Meet with V. Srividya (Deloitte) to strategize testing over schedules provided by Sears Management in regards to General IT Controls Testing.	\$0.00	0.1	\$0.00
Nanda, Priyanka	Meet with Y. Jain, K. Riordan, T. Sal (Deloitte) for the amendments happening throughout the Q3'2018 for the debts for Sears Holding and summarizing in Q3 summary memo.	\$0.00	1.5	\$0.00
Nanda, Priyanka	Review industry risk benchmarking workpaper performed by H. Jaiswal (Deloitte).	\$0.00	0.5	\$0.00
Nanda, Priyanka	Meet with K. Straub (Deloitte) to discuss status of projects sent and timeline of reviews.	\$0.00	0.8	\$0.00
Nanda, Priyanka	Review Summary of Alerts for Q3 2018.	\$0.00	1.0	\$0.00
Nguyen, Donna	Review Sears base project plan to update status of assigned interim workpapers.	\$0.00	0.3	\$0.00
Nguyen, Donna	Calculate data to support new materiality scenarios.	\$0.00	2.1	\$0.00
Nguyen, Donna	Prepare support for documentation of business unit profit and loss/forecast control for Lawn and Garden business unit in the month of April.	\$0.00	2.4	\$0.00
Nguyen, Donna	Review and update Connect for debt schedules requested from J. Goodin (Sears) for borrowings footnote tie out.	\$0.00	0.2	\$0.00
Patni, PARIDHI	Review ServiceNow (ticketing tool used to document request for changes, change documentation and approval) change management workpaper.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Rawat, Sue	Perform review of internal workpapers over pricing interface testing.	\$0.00	2.0	\$0.00
Riordan, Katy	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with H. Jaiswal, T. Sal (Deloitte) to discuss the reconciliation process and set up the work paper for the Q3 review.	\$0.00	1.3	\$0.00
Riordan, Katy	Meet with Y. Jain, T. Sal, P. Nanda (Deloitte) for the amendments happening throughout the Q3'2018 for the debts for Sears Holding and summarizing in Q3 summary memo.	\$0.00	1.5	\$0.00
Riordan, Katy	Prepare store closure analysis workpapers (examine markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations) with an updated store closure file sent by the client.	\$0.00	2.4	\$0.00
Riordan, Katy	Review store closure analyses (examine markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations).	\$0.00	3.9	\$0.00
Sal, TANMOY	Meet with Y. Jain, K. Riordan, P. Nanda (Deloitte) for the amendments happening throughout the Q3'2018 for the debts for Sears Holding and summarizing in Q3 summary memo.	\$0.00	1.6	\$0.00
Sal, TANMOY	Perform Kmart distribution center price testing - review the updates received from C. Fitzgerald, C. Castellano (Deloitte) and update the open items tracker.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Sal, TANMOY	Meet with H. Jaiswal, K. Riordan (Deloitte) to discuss the reconciliation process and set up the work paper for the Q3 review.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Meet with J. Staiger, T. Dixon, P. Vajhala (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding rent expense automated controls, take with sale access review, back up schedules testing and access review scoping.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review profit and loss forecast control related to the Marketing Business Unit.	\$0.00	1.5	\$0.00
Sorenson, Peter	Review profit and loss forecast control related to the Builder Distributor Business Unit.	\$0.00	2.2	\$0.00
Sorenson, Peter	Review profit and loss forecast control related to the Mattresses Business Unit.	\$0.00	2.4	\$0.00
Staiger, Jt	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Straub, Kelsey	Prepare workpaper on the Company's store closures, including announced and to be announced store closures	\$0.00	2.4	\$0.00
Straub, Kelsey	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with P. Nanda (Deloitte) to discuss status of projects and timeline of reviews.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
10/31/2018				
Vajhala, Phani Kiran	Meet with J. Staiger, T. Dixon, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review Deloitte internal guidance and regulations regarding independence considerations for the 2018 integrated audit.	\$0.00	0.2	\$0.00
Williams, Adam	Meet with B. Hartmann, K. Lauret, A. Williams (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement inclusive of review of board of director meeting minutes.	\$0.00	0.6	\$0.00
Yauch, Glenn	Review compliance report for Verizon with SHC Legal Group.	\$0.00	3.0	\$0.00
Yauch, Glenn	Assess risk of recently announced organizational plans with M. Smietanski, P. Vajhala, and J. Hoyer (All Deloitte) to monitor potential risk.	\$0.00	2.0	\$0.00
11/01/2018				
Adorno, Dan	Recalculate Kmart Non Productive Inventory calculation.	\$0.00	2.9	\$0.00
Allen, Michael	Meet with J. Berry, L. McDonnell, (Deloitte) and S. Brokke, J. Drosopoulos (Sears), for team instructions and area assignments.	\$0.00	0.8	\$0.00
Allen, Michael	Meet with J. Berry, L. McDonnell, J. Staiger, (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Allen, Michael	Review client information received (Revised Kmart/Sears inventory schedule) in order to assess accuracy of Inventory.	\$0.00	1.6	\$0.00
Allen, Michael	Prepare selections for RGIS (a third party service provider) Inventory Confirmation (Domestic).	\$0.00	1.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Allen, Michael	Update documentation for RGIS (third party service provider) Inventory Confirmation (Domestic).	\$0.00	1.8	\$0.00
Allen, Michael	Update client requests (Polling control requests) from IT consultants (Deloitte) onto Deloitte Connect (Deloitte's client request tracker).	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with J. Berry, L. McDonnell, (Deloitte) and , J. Drosopoulos (Sears), for team instructions and area assignments.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00
Berland, Taylor	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Berland, Taylor	Clear notes on financial reporting risk of material misstatement summary of controls and substantive testing.	\$0.00	1.3	\$0.00
Berland, Taylor	Review operating effectiveness selection of the business unit profit and loss control (review of actual and forecasted income statement).	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with L. Valentino (Sears), K. Lauret, D. Nguyen (Deloitte) to discuss board minutes and materials.	\$0.00	0.7	\$0.00
Berry, Jim	Meet with L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Bougadis, Blake	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Bougadis, Blake	Research Deloitte resources related to risk assessment in relation to transition disclosures for the new lease accounting standard.	\$0.00	0.9	\$0.00
Bougadis, Blake	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Bougadis, Blake	Draft memo regarding risk assessment for the new lease accounting standard related to transition disclosures.	\$0.00	1.1	\$0.00
Castellano, Carrie	Update documentation of workpaper related to the distribution center narrative after receiving additional support.	\$0.00	0.7	\$0.00
Castellano, Carrie	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Castellano, Carrie	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Castellano, Carrie	Prepare bankruptcy-specific external documentation for manager and senior meeting.	\$0.00	0.3	\$0.00
Chang, Stephen	Meet with K. Riordan (Deloitte) to discuss additional procedures for the Q3 store closure testing.	\$0.00	0.1	\$0.00
Chang, Stephen	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Chang, Stephen	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Chang, Stephen	Discuss with C. McShane (Deloitte) regarding strategy on Kmart lease automated control testing.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Attend Gross Margin Council review meeting with Sears business unit Finance Managers and J. Staiger and A. King (Deloitte)	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Coordinate client requests for Kmart no-productive inventory data testing.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Update the base audit project plan statuses on inventory valuation controls for October 31st.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review client requests related to retail inventory method substantive testing.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Hartmann, Becky	Update agenda for audit status update meeting with the Sears client.	\$0.00	0.3	\$0.00
Hartmann, Becky	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Hartmann, Becky	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Williams, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Hartmann, Becky	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Hoye, Jim	Work on job monitoring information provided by entity write up.	\$0.00	0.2	\$0.00
Hoye, Jim	Document Tivoli Workload Scheduler Kmart access review.	\$0.00	0.9	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding rent expense controls, calculation of net pay automated control, take with sale access reviews.	\$0.00	1.4	\$0.00
Hoye, Jim	Document rent expense calculation control for Sears.	\$0.00	0.6	\$0.00
Hoye, Jim	Attend status update about general information technology controls with M. Smietanski, M. Mohammed, P. Patni (Deloitte).	\$0.00	0.3	\$0.00
Hoye, Jim	Review and respond to Tivoli Workload Scheduler access review (Sears) notes.	\$0.00	0.1	\$0.00
Hoye, Jim	Draft email to M. Smietanski, C. McShane (Deloitte) regarding rent expense controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Review backup schedule evidence and follow up with client regarding same.	\$0.00	0.4	\$0.00
Hoye, Jim	Address questions regarding rent expense automated control workpaper.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Janiak (Sears) and M. Smietanski (Deloitte) regarding automatic calculation of net pay in Peoplesoft.	\$0.00	0.4	\$0.00
Jain, Yash R	Address review comments of C. Fitzgerald (Deloitte) on the inventory risk assessment workpaper.	\$0.00	2.1	\$0.00
Jain, Yash R	Address review notes of T. Berland (Deloitte) on disclosure benchmarking analysis.	\$0.00	1.4	\$0.00
Jaiswal, Himanshu	Draft and send email detailing upcoming projects to the team	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Jaiswal, Himanshu	Document Sears Selection for inventory Distribution Center price testing.	\$0.00	2.8	\$0.00
Jaiswal, Himanshu	Draft Board Minutes workpaper to share comments related to the audit with team.	\$0.00	0.2	\$0.00
Jaiswal, Himanshu	Utilize an analytic tool to identify potential high risk areas for fraud.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Send open items tracker to US team for Kmart price testing.	\$0.00	0.3	\$0.00
Jaiswal, Himanshu	Send open items tracker to US team for Sears Distribution Center price testing.	\$0.00	0.3	\$0.00
Jha, Abhinav	Check the required workflows templates which can be used for Sears Holdings.	\$0.00	0.3	\$0.00
Jha, Abhinav	Prepare workflows for financial reporting control testing.	\$0.00	1.2	\$0.00
Jha, Abhinav	Prepare "Understanding the Entity" workpaper by documenting recent events, such as the bankruptcy, to consider for the audit.	\$0.00	0.6	\$0.00
Jha, Abhinav	Update analyst reports and filings documentation based on research in SEC database.	\$0.00	0.6	\$0.00
Jha, Abhinav	Close the manager notes for Understanding the entity workpaper.	\$0.00	1.8	\$0.00
King, Elizabeth	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
King, Elizabeth	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
King, Elizabeth	Attend Gross Margin Council review meeting with Sears BU Finance Managers and J. Staiger, C. Fitzgerald, J. McManus (Deloitte).	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Lauret, Kyle	Meet with D. Nguyen, K. Straub (Deloitte) to discuss testing of protection agreement revenue.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with L. Valentino (Sears), T. Berland, D. Nguyen (Deloitte) to discuss board minutes and materials.	\$0.00	0.7	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to Discontinued operations and held for sale as	\$0.00	1.0	\$0.00
McManus, Joseph	Attend Gross Margin Council review meeting with Sears BU Finance Managers and C. Fitzgerald and A. King (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
McManus, Joseph	Review RGIS (Third party Service Provider) Confirmation workpaper.	\$0.00	1.3	\$0.00
McManus, Joseph	Meet with D. Nguyen (Deloitte) over follow-up for internal audit's FY18 planned scoping and testing procedures.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
McManus, Joseph	Follow-up with S. Sahane and M. Brotnow (Sears) over missing or incomplete reconciliations and related information, allowing team to continue preparing documentation over the reconciliations.	\$0.00	0.6	\$0.00
McManus, Joseph	Prepare confirmation letter to RGIS (Third Party Service Provider) workpaper in which RGIS confirms inventory balances as part of inventory count procedures.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
McShane, Connor	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
McShane, Connor	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
McShane, Connor	Update status of fixed asset impairment control testing requests in request repository system.	\$0.00	1.8	\$0.00
McShane, Connor	Meet with S. Chang (Deloitte) regarding strategy on Kmart lease automated control testing.	\$0.00	0.2	\$0.00
McShane, Connor	Draft background check memo for new Sears executive, G. Ladley (Sears), based on Deloitte's background check report findings.	\$0.00	2.0	\$0.00
McShane, Connor	Meet with Deloitte attendees (M. Smietanski, J. Hoye, and C. McShane) regarding strategy on Kmart lease automated control testing.	\$0.00	0.5	\$0.00
Mohammed, Muneer	Update the Generic ID password tracker for senior comments and notes.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Mohammed, Muneer	Respond to V. Srividya (Deloitte) regarding questions related to SiPass, a security application.	\$0.00	0.1	\$0.00
Mohammed, Muneer	Attend status update meeting with M. Smietanski, J. Hoye, P. Patni (Deloitte).	\$0.00	0.3	\$0.00
Nanda, Priyanka	Document memo analyzing potential high risk areas for fraud based on utilization of a Deloitte Analytical tool.	\$0.00	0.7	\$0.00
Nanda, Priyanka	Review Summary of Alerts.	\$0.00	0.9	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss procedures to test intangibles and tradenames.	\$0.00	1.1	\$0.00
Nguyen, Donna	Prepare tax rate assumption review control for Sears intangibles area.	\$0.00	1.1	\$0.00
Nguyen, Donna	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Nguyen, Donna	Meet with K. Lauret, K. Straub (Deloitte) to discuss testing of protection agreement revenue.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with L. Valentino (Sears), K. Lauret, T. Berland (Deloitte) to discuss board minutes and materials.	\$0.00	0.7	\$0.00
Nguyen, Donna	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Nguyen, Donna	Meet with J. McManus (Deloitte) over follow-up for internal audit's FY18 planned scoping and testing procedures.	\$0.00	0.1	\$0.00
Nguyen, Donna	Review protection agreement selection detail and send follow up request to complete testing.	\$0.00	0.8	\$0.00
Nguyen, Donna	Review board minutes and materials before the start of 3rd quarterly review.	\$0.00	0.9	\$0.00
Nguyen, Donna	Prepare internal audit documents for base audit.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Patni, PARIDHI	Attend status update meeting with M. Smietanski, J. Hoye, M. Mohammed (Deloitte).	\$0.00	0.3	\$0.00
Patni, PARIDHI	Review subversion OBU (Code repository tool) workpaper.	\$0.00	1.7	\$0.00
Riordan, Katy	Prepare store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations) with updated analysis provided by management.	\$0.00	4.0	\$0.00
Riordan, Katy	Meet with K. Riordan (Deloitte) to discuss additional procedures for the Q3 store closure testing.	\$0.00	0.1	\$0.00
Riordan, Katy	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Riordan, Katy	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Riordan, Katy	Address manager comments on the store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations).	\$0.00	3.8	\$0.00
Rosi, Matthew	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Rosi, Matthew	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Rosi, Matthew	Prepare testing of announced store closures control.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Sal, TANMOY	Reconcile Essbase (client software database) values to the Lease payments to be made for Fixed asset testing.	\$0.00	1.2	\$0.00
Sal, TANMOY	Prepare the Summary of Alerts for the Q3 review of Sears and research updates to same.	\$0.00	1.7	\$0.00
Sal, TANMOY	Review manager notes on the Summary of alerts workpaper for Q3.	\$0.00	1.8	\$0.00
Sal, TANMOY	Draft memo regarding property research including new bankruptcy considerations	\$0.00	0.5	\$0.00
Sal, TANMOY	Prepare the Summary of Alerts for Q3 Sears Holdings Corp.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Attend status update meeting with J. Hoyer, M. Mohammed, P. Patni (Deloitte).	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with M. Janiak (Sears) and J. Hoyer (Deloitte) regarding automatic calculation of net pay in Peoplesoft.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with M. Smietanski (Deloitte) regarding rent expense controls, calculation of net pay automated control, Take With Sale access reviews.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Review SDCM (System Deployment / Change Manager) tools admin interim workpapers.	\$0.00	3.9	\$0.00
Sorenson, Peter	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Sorenson, Peter	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Staiger, Jt	Meet with L. McDonnell, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00
Staiger, Jt	Meet with A. Williams (Deloitte) and E. Gee, S. Haywood, J. Goodin (Sears) to discuss Sears internal audit's ability to assist management with internal control considerations associated with the bankruptcy filing.	\$0.00	0.5	\$0.00
Staiger, Jt	Attend Gross Margin Council review meeting with Sears BU Finance Managers and C. Fitzgerald, J. McManus, A. King (Deloitte).	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Straub, Kelsey	Meet with D. Nguyen, K. Lauret (Deloitte) to discuss testing of protection agreement revenue.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Straub, Kelsey	Edit and update summary of outstanding client support related to debt and interest for the week of 11/2 to be provided to client	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review automated control workpaper related to Human Resources Management System application.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/01/2018				
Weinert McDonnell, Lesley	Meet with J. Berry, L. McDonnell, (Deloitte) and J. Drosopoulos (Sears) for team instructions and area assignments.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Williams, Adam	Meet with J. Staiger (Deloitte) and E. Gee, S. Haywood, J. Goodin (Sears) to discuss Sears internal audit's ability to assist management with internal control considerations associated with the bankruptcy filing.	\$0.00	0.5	\$0.00
Williams, Adam	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland, S. Chang (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss topics including the status of accounting guidance memos related to discontinued operations.	\$0.00	1.0	\$0.00
Williams, Adam	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$0.00	1.1	\$0.00
Yauch, Glenn	Draft email to client requesting meetings and additional information to support audit procedures.	\$0.00	0.8	\$0.00
Yauch, Glenn	Review recent bankruptcy reorganization materials and guidance to assess potential impact.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
Allen, Michael	Finalize documentation for RGIS (third party service provider) domestic and Puerto Rico, send to J. McManus (Deloitte)	\$0.00	1.6	\$0.00
Berggren, Maureen	Review lease payment interface controls.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte) in regards to how PS GL 1 and 2 controls are mapped to risk of material misstatements (ROMM) and its significance to financials.	\$0.00	0.1	\$0.00
Berland, Taylor	Review operating effectiveness selection of the Business Unit Profit & Loss control.	\$0.00	0.9	\$0.00
Berland, Taylor	Review summary of board of directors, audit committee, and compensation committee minutes throughout the year to date to remain informed on key issues, such as bankruptcy, related to the audit.	\$0.00	1.1	\$0.00
Bougadis, Blake	Draft of memo related to risk assessment for the new lease accounting standard related to transition disclosures.	\$0.00	2.6	\$0.00
Castellano, Carrie	Update narratives for the Store visit for Kmart to include receipt of inventory testing.	\$0.00	0.6	\$0.00
Castellano, Carrie	Close senior notes on the narratives for the Store visit for Kmart to include receipt of inventory testing.	\$0.00	0.7	\$0.00
Chang, Stephen	Discuss with C. McShane (Deloitte) and M. Wiseman (Sears) regarding Kmart lease automated control testing.	\$0.00	0.2	\$0.00
Enkhbayar, Tuya	Discuss tax audit committee fee schedule with S. Liu (Deloitte).	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Review client requests related to retail inventory method substantive testing.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update materiality workpaper due to the Company's recent Chapter 11 filings.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
Fitzgerald, Connor	Review the inventory project plan.	\$0.00	1.1	\$0.00
Hoye, Jim	Address notes by updating documentation for the Sears rent expense calculation control and following up T. Boyer (Sears) for additional evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Access provisioning common control documentation.	\$0.00	0.4	\$0.00
Hoye, Jim	"Document ability to promote changes to Sears-specific IT application and subversion.	\$0.00	0.4	\$0.00
Hoye, Jim	Draft email to M. Smietanski (Deloitte) for automatic calculation of net pay review notes.	\$0.00	0.2	\$0.00
Hoye, Jim	Document automatic calculation of net pay automated control and addressing review notes.	\$0.00	0.4	\$0.00
Hoye, Jim	Address notes by updating documentation for the Sears rent expense calculation control.	\$0.00	1.2	\$0.00
Jain, Yash R	Research Workflows (internal templates used in risk analysis and audit planning) that can be used in the Sears engagement.	\$0.00	0.5	\$0.00
Jain, Yash R	Address P. Nanda's (Deloitte) notes on Summary of alerts workpaper for Quarter 3.	\$0.00	1.8	\$0.00
Jain, Yash R	Update documentation of the summary of alerts workpaper based on financial reporting changes due to the bankruptcy filing during Q3.	\$0.00	2.5	\$0.00
Jaiswal, Himanshu	Perform analytical testing of revenue and cost of sales for Sears Auto Centers.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Perform independent Essbase (client software database) for accuracy purposes to document inventory roll forward workpaper.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
King, Elizabeth	Finish documenting member technology business unit profit and loss.	\$0.00	2.2	\$0.00
King, Elizabeth	Document gross margin council review for performance of Inventory Analytical Valuation Procedures as part of our quarterly review.	\$0.00	3.0	\$0.00
Lauret, Kyle	Review draft store closing analysis.	\$0.00	0.3	\$0.00
Liu, Sky	Discuss tax audit committee fee schedule with T. Enkhbayar (Deloitte).	\$0.00	0.4	\$0.00
McManus, Joseph	Update 2018 Base Project Plan and priority listing for current status of inventory control workpapers and timelines for completion.	\$0.00	0.3	\$0.00
McManus, Joseph	Update provided by client listing based on current timelines and responses from S. Brokke (Sears).	\$0.00	0.5	\$0.00
McShane, Connor	Discuss with S. Chang (Deloitte) and M. Wiseman (Sears) regarding Kmart lease automated control testing.	\$0.00	0.2	\$0.00
McShane, Connor	Draft background check memos for new Sears executives based on Deloitte's background check report findings.	\$0.00	2.2	\$0.00
McShane, Connor	Perform diligence prior to meeting with S. Chang (Deloitte) regarding strategy on Kmart lease automated control testing.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Complete testing for logging and monitoring work paper - Essbase, the general ledger querying tool.	\$0.00	2.8	\$0.00
Mohammed, Muneer	Update the SubVersion OBU (code repository tool) workpaper and send to senior manager for review.	\$0.00	1.0	\$0.00
Mohammed, Muneer	Update ServiceNow (Ticketing tool used to document request for changes, change documentation and approval) change management documentation.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
Mohammed, Muneer	Complete testing for logging and monitoring work paper - Peoplesoft general ledger.	\$0.00	3.9	\$0.00
Mohammed, Muneer	Close notes on Telluride (Shop Your Way application) work paper.	\$0.00	0.4	\$0.00
Mohammed, Muneer	Work on import inventory system testing review notes.	\$0.00	0.5	\$0.00
Riordan, Katy	Meet with S. Chang (Deloitte), and R. Paoletti (Sears) to discuss the changes in the inventory reserve rates being used for stores announced for closure in Q3'18.	\$0.00	0.3	\$0.00
Riordan, Katy	Address partner comments on the store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations).	\$0.00	3.5	\$0.00
Riordan, Katy	Close manager notes on the store closure analysis workpapers (examining markdown reserves, severance costs, liquidation fees, lease payments, and other various considerations).	\$0.00	3.8	\$0.00
Rosi, Matthew	Document testing of announced store closures to assess accuracy of store closure footnote in the 10Q	\$0.00	3.8	\$0.00
Rosi, Matthew	Create memo summary for background checks for Ladley, Munjal, Transier, and Carr (Sears Executives / Audit Committee) as part of our yearly procedures.	\$0.00	4.2	\$0.00
Sal, TANMOY	Make selections for substantively testing the additional amount of lease payments to be made in relation to the store closures for the current Quarter.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Review the new procedures over contractor expiration testing of the automated beeline process.	\$0.00	2.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/02/2018				
Smietanski, Meredith	Review Kmart and Sears rent expense workpaper and SPRS (inventory perpetual system) interfaces.	\$0.00	3.7	\$0.00
Straub, Kelsey	Assist K. Riordan (Deloitte) with documenting the Company's store closure analysis for the third quarter including understanding the Company's calculation of rent payments	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) in regards to how automated controls are mapped to risk of material misstatements (ROMM) and its significance to financials.	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Research valuation techniques regarding testing goodwill and tradenames for impairment.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Research accounting literature regarding testing goodwill and tradenames for impairment.	\$0.00	0.8	\$0.00
11/03/2018				
Hoye, Jim	Finalize documentation for access provisioning common control workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Review evidence provided by SHC Information Technology Group for backup schedules testing.	\$0.00	0.5	\$0.00
11/04/2018				
Hoye, Jim	Reconcile workpapers received and outstanding items needed to document testing from Internal Audit.	\$0.00	0.3	\$0.00
11/05/2018				
Adorno, Dan	Prepare data files needed for recalculation of Kmart Non Productive Inventory calculation.	\$0.00	2.8	\$0.00
Allen, Michael	Review and close notes on Financial reporting control workpaper- Unit Cube reconciliation	\$0.00	1.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Allen, Michael	Meet with C. Castellano, D. Nguyen, K. Riordan, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.6	\$0.00
Allen, Michael	Review documentation of our Post-close journal entry memo and rollforward applicable documentation to Q3.	\$0.00	1.2	\$0.00
Berland, Taylor	Discuss with L. McDonnell, J. Staiger, K. Lauret, A. Williams, R. Hartmann, M. Lonnemann, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Berland, Taylor	Review Deloitte Signal, which compares Sears' relevant ratios compared to prior quarters that can indicate potential areas of engagement risk	\$0.00	1.2	\$0.00
Castellano, Carrie	Meet with M. Allen, D. Nguyen, K. Riordan, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls.	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with L. McDonnell, K. Lauret, K. Riordan (Deloitte) to discuss the status of the Q3'18 store closure testing and management's estimates/inputs in assessing store closure costs.	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Williams, R. Hartmann, M. Lonnemann, T. Berland (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	5.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Chang, Stephen	Meet with L. McDonnell (Deloitte) to discuss manager expectations as new member of the Sears Base Team.	\$0.00	0.3	\$0.00
Chang, Stephen	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Chang, Stephen	Review the Internal Audit 2018 Planned procedures that was presented to Board of Directors.	\$0.00	0.6	\$0.00
Chang, Stephen	Review the 2018 internal understanding memo of Sears organizational structure.	\$0.00	0.6	\$0.00
Doster, Kiera	Discuss next steps with S. Peterson for actuarial review.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review client requests related to distribution center price testing for November 5th.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss updated method of preparing materiality due to Chapter 11 filing.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Review client support for Kmart non-productive inventory data testing	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Review the inventory project plan.	\$0.00	0.9	\$0.00
Hartmann, Becky	Discuss with L. McDonnell, J. Staiger, K. Lauret, A. Williams, T. Berland, M. Lonnemann, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Hartmann, Becky	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Hoye, Jim	Review Internal Audit's testing of general information technology controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Follow up with Internal Audit regarding PeopleSoft General Ledger testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Review ability to promote to subversion evidence to follow up with SHC Information Technology Group.	\$0.00	0.4	\$0.00
Hoye, Jim	Document backup schedules workpaper.	\$0.00	0.6	\$0.00
Hoye, Jim	Test automatic calculation of net pay.	\$0.00	0.4	\$0.00
Hoye, Jim	Document testing of automatic calculation of net pay.	\$0.00	0.4	\$0.00
Hoye, Jim	Draft email to J. McManus, J. Billie, M. Smietanski (Deloitte) regarding tax tables for net pay calculations.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for Sears rent expense control.	\$0.00	0.1	\$0.00
Hoye, Jim	Documenting PeopleSoft Cloud Conversion Workpaper.	\$0.00	0.9	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding automatic calculation of net pay.	\$0.00	0.8	\$0.00
Hoye, Jim	Follow up with SHC Information Technology Group regarding backup scheduling walkthroughs and observations.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Update closed store workpaper based on independent Essbase pull of general ledger data.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Document store closure information for Kmart inventory roll forward work paper to develop an expectation for analytical procedures.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Jaiswal, Himanshu	Document store closure information for Sears inventory roll forward work paper to develop an expectation for analytical procedures.	\$0.00	2.8	\$0.00
Jha, Abhinav	Assess understanding of the entity and its environment and document analysis of understanding.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with J. Staiger, M. Lonnemann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review background and conflict checks on new Board Members and Executives.	\$0.00	0.2	\$0.00
Lauret, Kyle	Discuss potential spin off activity and opportunities moving forward with J. Staiger (Deloitte).	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, A. Williams, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with L. McDonnell, S. Chang, K. Riordan (Deloitte) to discuss the status of the Q3'18 store closure testing and management's estimates/inputs in assessing store closure costs.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, J. Staiger, A. Williams, R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
McShane, Connor	Meet with M. Allen, C. Castellano, K. Riordan, M. Rosi, P. Sorenson, K. Straub, D. Nguyen (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
McShane, Connor	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
McShane, Connor	Draft Q3 2018 meeting agendas between Deloitte audit and Kmart Apparel business unit executives.	\$0.00	1.9	\$0.00
McShane, Connor	Perform sensitivity analysis on property fair value for risk assessment of ASC 360.	\$0.00	2.2	\$0.00
Mohammed, Muneer	Select a roll-forward testing sample for UNIX operating system testing.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Select rollforward sample for Windows Patching testing.	\$0.00	0.3	\$0.00
Mohammed, Muneer	Address notes to marketing expense application access provisioning.	\$0.00	0.2	\$0.00
Mohammed, Muneer	Address manager review notes from My Access(Aveska, automated approval application).	\$0.00	0.2	\$0.00
Mohammed, Muneer	Apply all-encompassing MARS (marketing expense application) documentation notes to I2K (import inventory system) and Telluride (shop your way system) work papers.	\$0.00	0.5	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss updated method of preparing materiality due to Chapter 11 filing.	\$0.00	1.2	\$0.00
Nguyen, Donna	Pull general ledger numbers in Sears Essbase system for forecasted revenue numbers to use in materiality memorandum.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Nguyen, Donna	Update materiality memorandum ad supplement to reflect changes from bankruptcy.	\$0.00	3.6	\$0.00
Nguyen, Donna	Review and update Connect for debtor-in-possession support requested from J. Goodin (Sears) for borrowings footnote tie out.	\$0.00	0.1	\$0.00
Nguyen, Donna	Update third quarter project plan for property, plant, and equipment cash flow status.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with M. Allen, C. Castellano, K. Riordan, M. Rosi, P. Sorenson, K. Straub, C. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Riordan, Katy	Review store closure work, with focus on the net present value of future lease payments and their underlying assumptions.	\$0.00	3.9	\$0.00
Riordan, Katy	Meet with L. McDonnell, K. Lauret, S. Chang (Deloitte) to discuss the status of the Q3'18 store closure testing and management's estimates/inputs in assessing store closure costs.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with M. Allen, C. Castellano, D. Nguyen, M. Rosi, P. Sorenson, K. Straub, C. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Riordan, Katy	Review updated store closure work, with focus on the NPV of future lease payments and their underlying assumptions.	\$0.00	3.6	\$0.00
Rosi, Matthew	Meet with M. Allen, C. Castellano, D. Nguyen, K. Riordan, P. Sorenson, K. Straub, C. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Rosi, Matthew	Examine selection data for the Closed Store Reserve analysis received from JoAnn Catanese (SHC), and entered into appropriate closed store reserve analysis workpaper.	\$0.00	0.9	\$0.00
Rosi, Matthew	Review Q3 of 2017 Controls regarding the accounting standard for Risk Assessment Impairment to gauge understanding and begin drafting 2018 version.	\$0.00	1.1	\$0.00
Rosi, Matthew	Pull 2018 data from Sears general ledger querying tool to update the closed store reserve analysis workpaper accordingly.	\$0.00	1.3	\$0.00
Rothstein, Louis	Prepare fair value analysis for purposes of Sears third quarter review	\$0.00	3.6	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups to be communicated to Internal Audit/IT Compliance.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda and compile in preparation for internal audit weekly meeting and financial audit team progress meeting.	\$0.00	2.3	\$0.00
Sorenson, Peter	Document Q3 summary of alerts testing.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Sorenson, Peter	Meet with M. Allen, C. Castellano, D. Nguyen, K. Riordan, M. Rosi, K. Straub, D. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Sorenson, Peter	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Staiger, Jt	Analyze team priorities and engagement coordination under Chapter 11 proceedings.	\$0.00	0.5	\$0.00
Staiger, Jt	Discuss potential spin off activity and opportunities moving forward for Deloitte with K. Lauret (Deloitte).	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with K. Lauret, M. Lonnemann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Staiger, Jt	Meet with J. Billie (Deloitte) to discuss reallocation of prior assignments moving forward for Sears.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with L. McDonnell, A. Williams, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with J. Staiger, K. Lauret, M. Lonnemann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Straub, Kelsey	Edit and update project plan for liquidity testing progression for week of 11/8	\$0.00	1.3	\$0.00
Straub, Kelsey	Document the Company's relevant current events for the third quarter and our audit procedures for each event and transaction	\$0.00	1.9	\$0.00
Straub, Kelsey	Meet with M. Allen, C. Castellano, D. Nguyen, K. Riordan, M. Rosi, P. Sorenson, C. McShane (Deloitte) to assess status across areas of the engagement, inclusive of review of business unit profit and loss statement controls. updates.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups to be communicated to Internal Audit/IT Compliance.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with L. McDonnell, J. Staiger, A. Williams, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with K. Lauret, S. Chang, K. Riordan (Deloitte) to discuss the status of the Q3'18 store closure testing and management's estimates/inputs in assessing store closure costs.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review tax modeling project for compliance with independence requirements (required procedure as part of base audit).	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review audit workpapers related to disclosure benchmarking, non-performing inventory, and internal audit report summaries.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Review revenue recognition accounting policies for FY2018 Sears audit.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/05/2018				
Weinert McDonnell, Lesley	Review proposed audit plan for FY2018 Sears audit.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review audit plan and pension related workpapers for annual audit of pension remeasurement.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret, M. Lonnemann(Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Meet with S. Chang (Deloitte) to discuss manager expectations as new member of the Sears Base Team.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review accounting research and advisory project for compliance with independence requirements (required procedure as part of base audit).	\$0.00	0.4	\$0.00
Williams, Adam	Meet with L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do items.	\$0.00	0.5	\$0.00
Williams, Adam	Meet with J. Staiger, K. Lauret, M. Lonnemann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of customer and vendor contract reviews.	\$0.00	0.7	\$0.00
Wolter, Devin	Prepare the third quarter income tax specialists memo.	\$0.00	0.9	\$0.00
11/06/2018				
Allen, Michael	Document Liability fluctuations in Q3'18 analytical procedures based on liabilities being transferred to Subject to Compromise due to bankruptcy filing.	\$0.00	1.3	\$0.00
Allen, Michael	Review Q2 analytics workpaper balance sheet and prepare for Q3 analytic workpaper.	\$0.00	2.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Allen, Michael	Update documentation financial statement risk of material misstatement (ROMM) and close and consolidation ROMM based on notes received from T. Berland (Manager).	\$0.00	2.7	\$0.00
Berland, Taylor	Meet with J. Berry, B. Hartmann, K. Lauret, M. Lonnemann, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Berry, Jim	Review current quarter accounting issues.	\$0.00	0.8	\$0.00
Berry, Jim	Review current quarter reporting matters.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret (Deloitte) regarding accounting for store closures, goodwill impairment, and process for monthly operating reports.	\$0.00	0.6	\$0.00
Bougadis, Blake	Review the Sears real estate document database for lease data for store closures.	\$0.00	0.5	\$0.00
Chang, Stephen	Meet with L. McDonnell, M. Sullivan, A. Sasso, K. Lauret, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$0.00	0.5	\$0.00
Doster, Kiera	Read prior year Summary Memo and review other prior year workpapers	\$0.00	1.0	\$0.00
Dugan, Mike	Call with T. Hermanson (Deloitte) regarding sale tax accrual.	\$0.00	0.4	\$0.00
Dugan, Mike	Review company memo regarding sales tax accrual processes.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Dugan, Mike	Discuss with R. Staros (Deloitte) to discuss sales tax accrual.	\$0.00	0.3	\$0.00
Dugan, Mike	Review prior year process and accrual memoranda completed by Deloitte & Touche regarding the need for reserves and company support for same.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss testing approach over management's intangible assets controls.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Coordinate with J. Kurpinski (Sears) and D. Adorno (Deloitte) on insufficient data provided for Kmart non-productive inventory testing on November 6th.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss issues incurred when updating materiality memorandum and supplement.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Review the inventory project plan.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with T. Berland, J. Berry, K. Lauret, M. Lonnemann, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Hermanson, Tom	Call with M. Dugan (Deloitte) regarding sale tax accrual.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding backup schedules, conversion testing, and access reviews.	\$0.00	0.9	\$0.00
Hoye, Jim	Follow up with SHC Information Technology Group for evidence for backup schedules testing and system authentication testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Finalize documentation for ability to promote changes to Sears-specific IT application.	\$0.00	0.3	\$0.00
Hoye, Jim	Review tools testing generic IDs documentation and send updates to M. Mohammed (Deloitte).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Hoye, Jim	Prepare documentation for system authentication workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Reconcile overdue items needed for systems application testing from Internal Audit.	\$0.00	0.3	\$0.00
Hoye, Jim	Respond to internal emails for automatic calculation of Net Pay.	\$0.00	0.1	\$0.00
Hoye, Jim	Review tax rates application workpaper for automatic calculation of net pay and send email to M. Smietanski (Deloitte) regarding next steps.	\$0.00	0.3	\$0.00
Hoye, Jim	Email S. Khobralgade (Sears) regarding Point of Sale Polling controls and set up meeting,	\$0.00	0.1	\$0.00
Hoye, Jim	Review backup schedule evidence for sample selection.	\$0.00	0.2	\$0.00
Hoye, Jim	Select samples to test and draft evidence request to T. Williams (Sears) for System Authentication Testing.	\$0.00	0.4	\$0.00
Jain, Yash R	Review the understanding of the entity and it's environment with A. Jha (Deloitte) and clear review notes for same.	\$0.00	0.8	\$0.00
Jha, Abhinav	Assess documentation regarding independence compliance.	\$0.00	0.7	\$0.00
Jha, Abhinav	Review documentation related to understanding of the entity and it's environment with Y. Jain (Deloitte) and clear review notes for same.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with T. Berland, J. Berry, B. Hartmann, M. Lonnemann, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Perform analysis of pre and post petition general liabilities classifications.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Lonnemann, Malorie	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, L. McDonnell, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
McManus, Joseph	Wrap-up 401K Project in Deloitte Connect by downloading attachments and copy of the request list.	\$0.00	0.4	\$0.00
McManus, Joseph	Update internal audit report workpapers based on updated credentials, plan, and scoping provided by S. Haywood (Sears).	\$0.00	0.4	\$0.00
McShane, Connor	Draft Q3 2018 meeting agendas between Deloitte audit and Kmart Apparel business unit executives.	\$0.00	2.4	\$0.00
McShane, Connor	Review closed notes on sensitivity analysis on property fair value for risk assessment of ASC 360.	\$0.00	1.8	\$0.00
Nguyen, Donna	Update general ledger Essbase (client software database) pulls for new materiality calculations.	\$0.00	1.3	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss issues incurred when updating materiality memorandum and supplement.	\$0.00	1.4	\$0.00
Nguyen, Donna	Update materiality memorandum for third quarter numbers and bankruptcy impacts.	\$0.00	3.9	\$0.00
Nguyen, Donna	Review debtor-in-possession payment support requested from J. Goodin (Sears) for borrowings footnote tie out.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update third quarter project plan for progress on cash flow.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss testing approach over management's intangible assets controls.	\$0.00	0.9	\$0.00
Rosi, Matthew	Prepare fixed asset risk assessment workpaper and talk through questions with C. McShane (Deloitte).	\$0.00	4.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Rothstein, Louis	Prepare industry metrics for purposes of property impairment analysis	\$0.00	2.6	\$0.00
Smietanski, Meredith	Prepare Sears Hometown and Outlet and Lands' End Service Organization Control report comparison from 2017 to 2018 in preparation for the team to meet with client on updates.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding backup schedules, conversion testing, and access reviews.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Review MyAccess (grants automated approval) tools admin workpapers.	\$0.00	3.6	\$0.00
Staiger, Jt	Analyze team priorities and status on Q3 accounting matters.	\$0.00	0.7	\$0.00
Staiger, Jt	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, L. McDonnell, M. Lonnemann (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Staiger, Jt	Meet with K. Straub (Deloitte) to analyze going concern disclosure considerations for Sears Q3 10-Q.	\$0.00	0.7	\$0.00
Straub, Kelsey	Document analysis of the ability of the Company to remain a going concern subsequent to the third quarter	\$0.00	1.7	\$0.00
Straub, Kelsey	Document the Company's bankruptcy court timeline and the impact of each court date on the Company's third quarter and its relevance to the Company's going concern analysis.	\$0.00	1.7	\$0.00
Vajhala, Phani Kiran	Review business process control workpaper.	\$0.00	2.0	\$0.00
Weinert McDonnell, Lesley	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, M. Lonnemann, J. Staiger (Deloitte) to discuss business updates and weekly to-do's.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Prepare for meetings with both Sears audit committee and Sears restructuring committee.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/06/2018				
Weinert McDonnell, Lesley	Research quarterly review requirements for subsequent events related to Sears pension plan.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review disclosure benchmarking workpaper based on disclosure comparisons to Sears in the prior year and it's competitors.	\$0.00	0.2	\$0.00
Wolter, Devin	Prepare the Q3 tax specialist memo by looking for areas that need additional research.	\$0.00	1.7	\$0.00
11/07/2018				
Allen, Michael	Perform Q3 balance sheet analytical procedures- asses previous quarter procedures and identify necessary changes to be made for procedures performed this quarter	\$0.00	3.4	\$0.00
Allen, Michael	Update financial reporting control risk of material misstatement (ROMM) due to changes in control assumptions related to the bankruptcy.	\$0.00	1.8	\$0.00
Allen, Michael	Perform analytical procedures on various liabilities accounts and calculate fluctuations from year to year, quarter to quarter, etc.	\$0.00	2.4	\$0.00
Balester, Jennifer	Review self insurance data triangles	\$0.00	0.3	\$0.00
Berggren, Maureen	Discuss approach and relevance to risk of material misstatement (ROMM) with M. Lonnemann, P. Vajhala (Deloitte) regarding testing of general information technology controls.	\$0.00	0.3	\$0.00
Berggren, Maureen	Discuss approach and relevance to ROMM with M. Lonnemann, P. Vajhala, and M. Berggren (all Deloitte) regarding automated PeopleSoft controls.	\$0.00	0.3	\$0.00
Berry, Jim	Meet with D. Bradfield (Deloitte) on accounting for rejected leases on establishment of closed store reserve and related disclosure.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/07/2018				
Berry, Jim	Meet with L. McDonnell, K. Lauret (Deloitte) regarding accounting for store closures and related disclosures.	\$0.00	0.6	\$0.00
Berry, Jim	Discussion with K. Lauret, C. McShane (Deloitte) to formulate strategy to account for changes in accounting standards related to property, plant, and equipment.	\$0.00	0.2	\$0.00
Berry, Jim	Research accounting for leases related to closed stores reserves.	\$0.00	0.4	\$0.00
Bougadis, Blake	Assess closed store reserve data by using lease and sublease data to account for net present value, then compare differences to company's data.	\$0.00	3.8	\$0.00
Bougadis, Blake	Review Sears real estate document database data for store closure leases and subleases in order to account for debit and credit amounts in analysis.	\$0.00	4.0	\$0.00
Bradfield, Derek	Meet with J. Berry (Deloitte) on accounting for rejected leases on establishment of closed store reserve and related disclosure.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Call with J. Staiger, M. Lonnemann, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Coordinate with J. Kurpinski (Sears) and D. Adorno (Deloitte) regarding insufficient data provided for Kmart non-productive inventory testing on November 6th.	\$0.00	0.6	\$0.00
Hoye, Jim	Address review notes to IMA- new price interface and follow up with M. Reddy (Sears) regarding same.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze Internal Audit's workpaper for I2k provisioning.	\$0.00	0.2	\$0.00
Hoye, Jim	Review email correspondence regarding internal audit for backup schedules tools testing and system authentication testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/07/2018				
Hoye, Jim	Address notes and update documentation of access provisioning.	\$0.00	1.4	\$0.00
Hoye, Jim	Review new evidence for backup schedules.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for Point of Sale and Telluride matching automated control.	\$0.00	0.4	\$0.00
Hoye, Jim	Test infrastructure admin periodic access review.	\$0.00	1.3	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding repository managing software testing and system authentication.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell (Deloitte) regarding accounting for store closures and related disclosures	\$0.00	0.6	\$0.00
Lauret, Kyle	Discussion with K. Lauret, C. McShane (Deloitte) to formulate strategy to account for changes in accounting standards related to property, plant, and equipment.	\$0.00	0.2	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	2.1	\$0.00
Lonnemann, Malorie	Discuss approach and relevance to risk of material misstatement (ROMM) with P. Vajhala, M. Berggren (Deloitte) regarding testing of general information technology controls.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Call with J. Staiger, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
McManus, Joseph	Provide update to E. Morgan (Sears) regarding the updated timelines and scope of the RGIS (Third Party Service Provider) confirmation.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/07/2018				
McShane, Connor	Discussion with K. Lauret, C. McShane (Deloitte) to formulate strategy to account for changes in accounting standards related to property, plant, and equipment.	\$0.00	0.2	\$0.00
Nguyen, Donna	Coordinate with D. Cherry (Sears) to review Sears board of director minutes and materials from board of director meetings in the month of November.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update internal audit credentials memorandum for current team members.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update materiality memorandum for third quarter numbers and bankruptcy impacts.	\$0.00	2.1	\$0.00
Nguyen, Donna	Review pension settlement support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update third quarter project plan for progress on cash flow.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update materiality memorandum for bankruptcy changes.	\$0.00	3.8	\$0.00
Rothstein, Louis	Prepare analysis of market indices for purposes of property impairment analysis	\$0.00	2.6	\$0.00
Smietanski, Meredith	Call with J. Staiger, M. Lonnemann, T. Dixon, P. Vajhala (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Address notes for job scheduling data center network controls.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Meet with T. Williams (Sears Holdings Corporation) to identify which Sears and Kmart production servers patches were applied for the Audit period.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Assess the variants and escalate Sears and Sears auto store polling automation controls.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/07/2018				
Staiger, Jt	Call with M. Lonnemann, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Straub, Kelsey	Document analysis of the ability of the Company to remain a going concern subsequent to the third quarter	\$0.00	1.4	\$0.00
Straub, Kelsey	Prepare a summary of all new audit procedures to perform during the third quarter based on the filing of bankruptcy and new financial statement accounts	\$0.00	1.4	\$0.00
Vajhala, Phani Kiran	Discuss approach and relevance to risk of material misstatement (ROMM) with M. Lonnemann, M. Berggren (Deloitte) regarding testing of general information technology controls.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Call with J. Staiger, M. Lonnemann, T. Dixon, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret (Deloitte) regarding accounting for store closures and related disclosures.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Prepare for meetings to be held with Sears Restructuring Committee.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Prepare for meetings to be held with both Sears Office of the Chief Executive Officer and Sears Chief Restructuring Officer.	\$0.00	0.3	\$0.00
Yauch, Glenn	Review Verizon data breach report.	\$0.00	1.1	\$0.00
Yauch, Glenn	Discuss with E. Gee (Sears) on internal audit changes including timing and impact.	\$0.00	2.0	\$0.00
11/08/2018				
Adorno, Dan	Test accuracy of data file related to Kmart Non Productive Inventory calculation.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Allen, Michael	Create Q3 review project and upload client and contact information in order to facilitate information needed upload client from Deloitte contact in order to facilitate requests to the client	\$0.00	1.4	\$0.00
Allen, Michael	Update client contact information sheets onto the server of all IT and other advisory contacts who will be making client requests as well	\$0.00	1.6	\$0.00
Allen, Michael	Update client request spreadsheet that contains a variety of requests made by members of Deloitte team that have not yet been fulfilled by client.	\$0.00	2.1	\$0.00
Allen, Michael	Discuss with J. McManus (Deloitte) on how to prepare a set of client requests within the Deloitte SharePoint website.	\$0.00	0.7	\$0.00
Allen, Michael	Create Q3 review project and upload client requests in order to facilitate requests needed from the client	\$0.00	0.9	\$0.00
Balester, Jennifer	Compose project kickoff email to B. Beekman, K. Doster (Deloitte).	\$0.00	0.3	\$0.00
Balester, Jennifer	Discuss project scope and timing with B. Beekman, K. Doster (Deloitte).	\$0.00	0.3	\$0.00
Berggren, Maureen	Call with G. Yauch, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with R. Riecker (Sears), L. McDonnell (Deloitte) regarding 3rd quarter results and update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Berry, Jim	Meet with G. Ladley (Sears), L. McDonnell (Deloitte) regarding 3rd quarter results and update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.5	\$0.00
Berry, Jim	Meet with Deloitte attendees (L. McDonnell, L. Pesa and K. Lauret) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with A. Carr, B. Transier (Sears Restructuring Committee), L. McDonnell, J. Staiger (Deloitte) regarding update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.7	\$0.00
Bougadis, Blake	Analyze Kmart income statement analytic for variances in data.	\$0.00	1.3	\$0.00
Bougadis, Blake	Research differences to analyze Kmart income statement analytic for variances in data.	\$0.00	3.2	\$0.00
Bougadis, Blake	Assess the income statement analytic for Kmart for variances in data.	\$0.00	3.5	\$0.00
Castellano, Carrie	Discuss with J. McManus (Deloitte) outstanding client requests for Store and Distribution Center item trace-through procedures and updated timeline for completion.	\$0.00	0.8	\$0.00
Castellano, Carrie	Update Kmart Distribution Center narrative.	\$0.00	0.6	\$0.00
Castellano, Carrie	Draft email to S. Sahane, T. DiCicco (Sears) following up on additional testing for the Kmart distribution narrative requests made.	\$0.00	0.4	\$0.00
Chang, Stephen	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Dixon, Teagan (TJ)	Call with M. Berggren, G. Yauch, P. Vajhala, M. Smietanski (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Doster, Kiera	Participate in project kickoff call to discuss project scope and timing with J. Balester and B. Beekman.	\$0.00	0.3	\$0.00
Doster, Kiera	Read prior year Summary Memo and review other prior year workpapers.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review client requests related to distribution center price testing for November 5th.	\$0.00	1.1	\$0.00
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
Hermanson, Tom	Assess bankruptcy matters to affect the Tax Specialist Planning/Scoping Memo.	\$0.00	1.6	\$0.00
Hoye, Jim	Address review notes for Point of Sale and Telluride matching automated control and follow up with S. Sridhar (Sears) regarding same.	\$0.00	0.8	\$0.00
Hoye, Jim	Document workpaper for infrastructure admin periodic access review.	\$0.00	1.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding point of sale matching control, infrastructure admin periodic access review, and potential provisioning common control segregation of duties issues.	\$0.00	1.6	\$0.00
Jain, Yash R	Review the listing of Q3 independence e-mail confirmation and summary of alerts.	\$0.00	2.0	\$0.00
Jain, Yash R	Review the documentation for understanding of the entity and it's environment.	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Jain, Yash R	Update of the project plan in order to consider the appropriate allocation of the audit work.	\$0.00	0.7	\$0.00
Jha, Abhinav	Discuss with Y. Jain (Deloitte) the Sears Puerto Rico Tax schedule workpaper testing.	\$0.00	1.2	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
Lauret, Kyle	Review third quarter store closures analysis.	\$0.00	1.1	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	1.4	\$0.00
Liu, Sky	Draft emails to compliance system resource creators for the fees billed/accrued.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, J. Staiger, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
McManus, Joseph	Review M. Allen (Deloitte)'s updated documentation on close and consolidation (ROMM) workpaper.	\$0.00	0.8	\$0.00
McManus, Joseph	Discuss with C. Castellano (Deloitte) on outstanding client requests for Store and Distribution Center item trace-through procedures and updated timeline for completion.	\$0.00	0.8	\$0.00
McManus, Joseph	Review documentation over Quarter 3 Deloitte Signal risk factors.	\$0.00	0.9	\$0.00
McManus, Joseph	Send Internal Audit Plan, Scoping and Credentials to L. McDonnell (Deloitte).	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
McManus, Joseph	Prepare the Quarter 3 review server that will house completed masters as they are finalized.	\$0.00	0.4	\$0.00
McManus, Joseph	Review Final version of Quarter 3 Review "provided by client" requests listing before issuance to client.	\$0.00	0.4	\$0.00
McManus, Joseph	Review documentation of Quarter 3 Team independence compliance.	\$0.00	0.5	\$0.00
McManus, Joseph	Discuss with M. Allen(Deloitte) on how to prepare a set of client requests within the SharePoint website.	\$0.00	0.7	\$0.00
McManus, Joseph	Update Second Quarter Interim "Provided by Client" listing based on outstanding requests received from client contacts for inventory selections.	\$0.00	0.8	\$0.00
McShane, Connor	Close manager notes on sensitivity analysis on property fair value for risk assessment of ASC 360.	\$0.00	2.1	\$0.00
Mohammed, Muneer	Draft email summary of status call update topics.	\$0.00	0.3	\$0.00
Nguyen, Donna	Research Sears Holdings credit ratings.	\$0.00	0.3	\$0.00
Nguyen, Donna	Research Sears Roebuck Acceptance & Corp. credit ratings.	\$0.00	0.2	\$0.00
Nguyen, Donna	Coordinate with USI team member and SHC IT team to hold video conference control walkthroughs.	\$0.00	0.6	\$0.00
Nguyen, Donna	Pull general ledger numbers in Sears Essbase system for forecasted revenue numbers to use in materiality memorandum.	\$0.00	1.0	\$0.00
Nguyen, Donna	Update materiality memorandum to reflect Q3 numbers and bankruptcy impacts.	\$0.00	1.1	\$0.00
Nguyen, Donna	Update support for documentation of business unit and profit/loss control.	\$0.00	1.2	\$0.00
Nguyen, Donna	Review and update Connect for pension settlement support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Nguyen, Donna	Update third quarter project plan for progress on cash flow.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding point of sale matching control, infrastructure admin periodic access review, and potential provisioning common control segregation of duties issues.	\$0.00	1.6	\$0.00
Smietanski, Meredith	Meet with M. Berggren, G. Yauch, T. Dixon, P. Vajhala (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Update workpaper status agenda based on Senior, Manager, Senior Manager, and PPMD review queue and critical discussion topics for internal bi-weekly meeting.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Assess potential provisioning segregation of duties issues and the user volume for two specific applications as part of interim general IT control testing.	\$0.00	2.4	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00
Staiger, Jt	Meet with A. Carr, B. Transier (Sears Restructuring Committee), J. Berry, L. McDonnell (Deloitte) regarding update on Chapter 11 filing, financing, and potential transactions	\$0.00	0.7	\$0.00
Straub, Kelsey	Edit and update summary of outstanding client support related to tradenames and liquidity testing for the week of 11/8 to be provided to client	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Call with T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of automated controls.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Weinert McDonnell, Lesley	Prepare memo describing permissibility of audit services to be performed for Sears outside of the base recurring audit (required procedure under Public Company Accounting Oversight Board auditing standards).	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Prepare for quarterly update meeting with engagement quality control reviewer and focused support program partner assignee.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Complete documentation of independence considerations required under Public Company Accounting Oversight Board auditing standards for Sears 2018 audit.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Prepare for meeting to be held with Sears General Counsel.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with G. Ladley (Sears), J. Berry (Deloitte) regarding 3rd quarter results and update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with R. Riecker (Sears), J. Berry (Deloitte) regarding 3rd quarter results and update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with A. Carr, B. Transier (Sears Restructuring Committee), J. Berry, J. Staiger (Deloitte) regarding update on Chapter 11 filing, financing, and potential transactions.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Prepare for meeting to be held with Sears Office of the Chief Executive Officer.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, T. Berland (Deloitte) to discuss the status of the audit, Q3 Review, and bankruptcy inclusive of planned procedures over reorganization costs.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/08/2018				
Williams, Adam	Meet with E. Gee, S. Haywood, J. Goodin (Sears) to discuss Sears internal audit's ability to assist management with internal control considerations associated with the bankruptcy filing and status of meetings to be scheduled.	\$0.00	0.4	\$0.00
Yauch, Glenn	Meet with M. Berggren, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
11/09/2018				
Allen, Michael	Document findings for testing of Puerto Rico stores' inventory based on confirmations obtained from a third party service provider	\$0.00	1.1	\$0.00
Allen, Michael	Review bankruptcy independence memo highlighting independence concerns - new CEO hire.	\$0.00	0.3	\$0.00
Allen, Michael	Review inventory valuation confirmations obtained from a third party service provider	\$0.00	1.2	\$0.00
Allen, Michael	Review notes from J. McManus (Deloitte) regarding documentation of our testing of inventory stores (Domestic) and our findings a third party service provider's own independent confirmations	\$0.00	0.9	\$0.00
Bougadis, Blake	Research differences for variances in data to the analysis of Kmart income statement analytic.	\$0.00	1.7	\$0.00
Bougadis, Blake	Analyze Kmart income statement analytic for variances in data and began initial investigations into differences.	\$0.00	1.7	\$0.00
Enkhbayar, Tuya	Discuss with S. Liu (Deloitte) regarding request fee for audit committee schedule.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/09/2018				
Fitzgerald, Connor	Coordinate with J. Kurpinski (Sears) and D. Adorno (Deloitte) on questions arising from Kmart non-productive inventory testing on November 9th.	\$0.00	0.6	\$0.00
Hoye, Jim	Update documentation and address notes for ability to promote to Sears-specific IT application.	\$0.00	0.6	\$0.00
Hoye, Jim	Update ability to promote subversion workpaper with new evidence from client and follow up regarding same.	\$0.00	0.3	\$0.00
Hoye, Jim	Review backup schedule evidence received and follow up with V. Desai (Sears).	\$0.00	0.2	\$0.00
Jain, Yash R	Review the Deloitte Entity Search and Compliance system verification listing prepared by J. Abhinav (Deloitte).	\$0.00	2.3	\$0.00
Kohn, Barry	Review amendment to the audit engagement letter.	\$0.00	0.3	\$0.00
Liu, Sky	Discuss 2018 Tax Audit Committee fee schedule with T. Enkhbayar (Deloitte).	\$0.00	0.8	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	2.2	\$0.00
Liu, Sky	Discuss with S. Liu (Deloitte) regarding request fee for audit committee schedule.	\$0.00	0.6	\$0.00
McManus, Joseph	Update the Quarter 3 project plan for current review status of Deloitte Signal and Independence workpapers.	\$0.00	0.5	\$0.00
McManus, Joseph	Close notes on signal risk factors workpaper.	\$0.00	0.6	\$0.00
McManus, Joseph	Close notes on signal risk factors workpaper.	\$0.00	0.8	\$0.00
McManus, Joseph	Review summary of distribution center sampling results workpaper prepared by C. Castellano (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Close manager notes on documentation of Quarter 3 Review documentation of team independence compliance.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/09/2018				
McManus, Joseph	Submit Quarter 3 Review "Provided by client listing" to S. Brokke (Sears) for client approval.	\$0.00	0.1	\$0.00
McManus, Joseph	Review Manteno, IL Distribution Center Unit#440 physical inventory count documentation.	\$0.00	0.2	\$0.00
McShane, Connor	Draft Q3 2018 meeting agendas between Deloitte audit and Kmart Apparel business unit executives.	\$0.00	1.4	\$0.00
Nanda, Priyanka	Review documentation regarding independence compliance for Quarter 3.	\$0.00	1.0	\$0.00
Nguyen, Donna	Update third quarter project plan for property, plant, and equipment cash flow status.	\$0.00	0.4	\$0.00
Nguyen, Donna	Coordinate board minutes and materials with team.	\$0.00	1.0	\$0.00
Nguyen, Donna	Update internal audit credentials memorandum for current team members.	\$0.00	1.7	\$0.00
Nguyen, Donna	Update documentation of business unit profit and loss control for August selection.	\$0.00	0.8	\$0.00
Nguyen, Donna	Update documentation of business unit profit and loss control for additional support received for the August selection.	\$0.00	0.8	\$0.00
Nguyen, Donna	Review and update Connect for debtor-in-possession payment support requested from J. Goodin (Sears) for borrowings footnote tie out.	\$0.00	0.1	\$0.00
Nguyen, Donna	Provide guidance to C. Castellano (Deloitte) on how to update inventory workpaper.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Close the same, all-encompassing manager notes on change management interim workpapers.	\$0.00	3.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/09/2018				
Smietanski, Meredith	Populate the server listing for 79 applications/systems from T. Gore's (Sears Holdings Corporation) system extraction.	\$0.00	1.4	\$0.00
Sorenson, Peter	Close notes on Q3 summary of alerts testing.	\$0.00	0.7	\$0.00
Straub, Kelsey	Edit project plan to adjust workstream areas and team due dates based on the Company's revised timeline to file their third quarter 2018 earnings	\$0.00	0.7	\$0.00
Straub, Kelsey	Respond to D. Nguyen's (Deloitte) questions on Company's bankruptcy timeline and rejected leases in order to document audit materiality for the quarter	\$0.00	0.2	\$0.00
Straub, Kelsey	Update documentation in memo on going concern based on the Company's revised credit ratings and newly announced store closures	\$0.00	0.3	\$0.00
Straub, Kelsey	Document high level executive departures during the third quarter in our memo summarizing the audit plan for the third quarter 2018	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review tools and access provisioning workpapers related to Sarbanes-Oxley.	\$0.00	3.0	\$0.00
Weinert McDonnell, Lesley	Review quarterly workpapers related to independence and financial risk monitoring connected with 3rd quarter interim review procedures.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review revised engagement letter addendum.	\$0.00	0.6	\$0.00
11/10/2018				
Hoye, Jim	Update documentation for Point of Sale and Telluride matching control.	\$0.00	0.6	\$0.00
Hoye, Jim	Finalize documentation for National Disbursements Journal accrual process.	\$0.00	0.4	\$0.00
Hoye, Jim	Finalize documentation for PeopleSoft HR automated controls.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/10/2018				
Jha, Abhinav	Create management representation letter for Q3 2018 on Deloitte's resource designed to streamline standard documentation preparation.	\$0.00	2.2	\$0.00
Jha, Abhinav	Prepare management representation letter for Q3 2018 on Deloitte's resource designed to streamline standard documentation preparation.	\$0.00	2.4	\$0.00
Liu, Sky	Draft emails to Chainani, Kamlesh, Jain, Pinkesh (Deloitte Tax) requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	1.2	\$0.00
11/11/2018				
Hoye, Jim	Draft email to M. Reddy (Sears) and C. McShane (Deloitte) regarding pricing interface controls and rent expense Kmart control.	\$0.00	0.4	\$0.00
Liu, Sky	Draft emails to Alamuddin, Darcy and Raj, Mano (Deloitte Tax) requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.4	\$0.00
Liu, Sky	Draft emails to Chiu, Jennie, Batra, Promod, Handa, Kabir (Deloitte Tax) requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	1.2	\$0.00
McManus, Joseph	Clear first round of senior notes on the inventory risk assessment.	\$0.00	0.6	\$0.00
McManus, Joseph	Continue to clear first round of senior notes on the inventory risk assessment.	\$0.00	0.6	\$0.00
11/12/2018				
Allen, Michael	Update documentation of our analytical procedures performed on asset accounts highlighting the various recent changes that occurred post close.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Allen, Michael	Meet with K. Straub, C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Allen, Michael	Discuss balance sheet analytics workpaper with K. Straub (Deloitte).	\$0.00	1.2	\$0.00
Allen, Michael	Assess client support regarding explanations in various liability accounts and consider whether these fluctuations appear reasonable	\$0.00	1.4	\$0.00
Allen, Michael	Update documentation of our analytical procedures performed on liability accounts highlighting the various recent changes that occurred post close.	\$0.00	1.3	\$0.00
Allen, Michael	Assess client support regarding explanations in various asset accounts and consider whether these fluctuations appear reasonable	\$0.00	1.7	\$0.00
Berggren, Maureen	Review administrator access work paper for the supporting general information technology control tools.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review automated controls in the inventory and property business cycles.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review pension automated controls.	\$0.00	0.4	\$0.00
Berland, Taylor	Review and address notes on Deloitte's risk assessment tool used to predict potential risks using trend and regression analysis.	\$0.00	0.5	\$0.00
Berland, Taylor	Review the summary of review procedures of interim financial information.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Berry, Jim	Meet with A. Reese, W. Kunkler, T. Tisch (Sears Holdings Audit Committee), L. McDonnell, J. Staiger (Deloitte) to provide an update on the interim 10-Q filing process and accounting matters.	\$0.00	0.5	\$0.00
Berry, Jim	Review overall engagement team quarter plan and key issue identification.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with L. McDonnell, B. Mashburn, B. Kohn, J. Staiger, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00
Billie, Jaclyn	Meet with J. Colletti (Deloitte) regarding the client's general ledger system, using the client's Outlook, and tracking the status of engagement workpapers.	\$0.00	1.1	\$0.00
Billie, Jaclyn	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Bougadis, Blake	Analyze the Sears income statement analytic for variances to identify where investigations in differences are necessary, as well as providing footnote references.	\$0.00	4.0	\$0.00
Bougadis, Blake	Analyze Sears income statement analytic for variances in data to begin investigation into differences, as well as providing footnote references.	\$0.00	2.1	\$0.00
Bougadis, Blake	Analyze Kmart income statement analytic for variances in data to begin investigations into differences, as well as providing footnote references.	\$0.00	4.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Castellano, Carrie	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Chang, Stephen	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Colletti, James	Review inventory valuation analytical procedure Quarter 3 workpaper procedures with J. McManus (Deloitte).	\$0.00	0.3	\$0.00
Colletti, James	Review the Inventory Valuation Analytical Procedures workpaper to check for any necessary footnote revisions.	\$0.00	1.3	\$0.00
Colletti, James	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Colletti, James	Meet with J. Billie (Deloitte) regarding the client's general ledger system, using the client's Outlook, and tracking the status of engagement workpapers.	\$0.00	1.1	\$0.00
Colletti, James	Learn how to utilize Sears general ledger querying tool.	\$0.00	0.5	\$0.00
Colletti, James	Pull Q3 2017 inventory data from Sears general ledger querying tool for Inventory Valuation documentation.	\$0.00	0.8	\$0.00
Colletti, James	Pull Q3 2018 inventory data from Sears general ledger querying tool for Inventory Valuation documentation.	\$0.00	0.8	\$0.00
Colletti, James	Prepare Inventory Valuation Analytical Procedures with inventory data pulled from the Sears general ledger querying tool.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Fitzgerald, Connor	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Document topics of discussion following the Hardlines management meeting.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Prepare agenda for discussion with Hardlines management.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Hartmann, Becky	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Hoye, Jim	Update backup schedules documentation.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M Smietanski (Deloitte), and S. Khobragade (Sears) for Point of Sale polling controls.	\$0.00	1.0	\$0.00
Hoye, Jim	Prepare for polling controls meeting.	\$0.00	0.3	\$0.00
Hoye, Jim	Send follow up email to K. Riordan (Deloitte) about Point of Sale polling controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Close notes for Point of Sale and Telluride matching control.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Mohammed (Deloitte), P. Barton (Sears) for backup software testing.	\$0.00	0.4	\$0.00
Jain, Yash R	Discuss with H. Jaiswal, A. Jha, T. Sal, P. Nanda (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Jaiswal, Himanshu	Discuss with Y. Jain, A. Jha, T. Sal, P. Nanda (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00
Jha, Abhinav	Discuss with Y. Jain, H. Jaiswal, T. Sal, P. Nanda (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00
Jha, Abhinav	Prepare management representation letter for Q3 2018.	\$0.00	2.0	\$0.00
King, Elizabeth	Document gross margin council meeting held on November 1, 2018.	\$0.00	3.8	\$0.00
King, Elizabeth	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
King, Elizabeth	Review Sears revenue transaction flow testing workpaper.	\$0.00	3.8	\$0.00
Kohn, Barry	Meet with J. Berry, L. McDonnell, B. Mashburn, J. Staiger, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00
Lauret, Kyle	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, B. Mashburn, B. Kohn, J. Staiger (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00
Lauret, Kyle	Analyze Sears third quarter project plan and list of responsibilities to compare against Sears' current quarter filing timeline.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Liu, Sky	Draft email to P. Joshi, D. Dangi (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.4	\$0.00
Liu, Sky	Draft email to Attias, Guy, Gollner, Nicole (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.4	\$0.00
Liu, Sky	Draft email to Corretjer, Michelle, Martinez Calero, Javier (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to N. Shingala, A. Adukia (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to A. Ho and W. Wu (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to Chopra, Anjlika, Chanchlani, Rajesh (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to T. Enkhbayar (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.6	\$0.00
Liu, Sky	Update tax Audit Committee fee schedule.	\$0.00	0.6	\$0.00
Liu, Sky	Draft email to S. Kumar and B. Gaurav (Deloitte Tax LLP) for requesting engagement fees and executed statement of work/engagement letter/work order.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Mashburn, Brian	Meet with J. Berry, L. McDonnell, B. Kohn, J. Staiger, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.5	\$0.00
McManus, Joseph	Meet with C. McShane, K. Straub (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
McManus, Joseph	Review Third Quarter Inventory Valuation Analytical Procedure workpaper prepared by J. Colletti (Deloitte).	\$0.00	0.2	\$0.00
McManus, Joseph	Review inventory valuation analytical procedure Quarter 3 workpaper procedures.	\$0.00	0.3	\$0.00
McManus, Joseph	Coordinate requests with T. Clark (Sears) for follow-ups on preparation of general ledger Interface Control and Unit to VFS Cube Reconciliation daily balancing controls.	\$0.00	0.3	\$0.00
McManus, Joseph	Update documentation of signal risk assessment profile based on review by L. McDonnell (Deloitte).	\$0.00	0.1	\$0.00
McManus, Joseph	Prepare Quarter 3 Soft Home Business Unit meeting agenda for meeting to be held week of November 19th.	\$0.00	0.2	\$0.00
McManus, Joseph	Prepare documentation of Engagement Quality Control Review quarter 3 workpaper.	\$0.00	0.6	\$0.00
McManus, Joseph	Clear first round of senior notes on the inventory risk assessment.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
McManus, Joseph	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
McManus, Joseph	Update year end project plan for current state of Service Organization Controls Type 1 Report related controls.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with E. Morgan (Sears) for procedures over review and finalizing the inventory balances confirmation letter.	\$0.00	0.5	\$0.00
McManus, Joseph	Review RGIS confirmation draft before sending to manager.	\$0.00	0.6	\$0.00
McShane, Connor	Draft conflict check memo for new Sears executive, G. Ladley (Sears), based on responses received from persons responsible in conflict check report.	\$0.00	1.2	\$0.00
McShane, Connor	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
McShane, Connor	Draft conflict check memo for new Sears executive, G. Ladley (Sears), based on responses received from persons responsible in conflict check report.	\$0.00	2.4	\$0.00
McShane, Connor	Meet with K. Straubs, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Mohammed, Muneer	Meet with J. Hoyer (Deloitte), P. Barton (Sears) for backup software testing.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Nanda, Priyanka	Discuss with Y. Jain, H. Jaiswal, T. Sal, A. Jha (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00
Nanda, Priyanka	Review with T. Sal (Deloitte) the management representation letter for Quarter 3.	\$0.00	1.7	\$0.00
Nguyen, Donna	Format Q3 trial balances and send to Deloitte India team.	\$0.00	1.0	\$0.00
Nguyen, Donna	Review and update Connect for payment-in-kind interest support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update base project plan for business unit forecasted and actual profit and loss controls.	\$0.00	0.3	\$0.00
Nguyen, Donna	Review Q3 capital contracts to send selections to manager.	\$0.00	1.4	\$0.00
Nguyen, Donna	Update general ledger numbers for Q3 trial balances.	\$0.00	3.9	\$0.00
Nguyen, Donna	Obtain and send over board minute materials to Deloitte India team.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Nguyen, Donna	Follow-up meeting with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.4	\$0.00
Nguyen, Donna	Send cash flow to Deloitte India team to roll forward for Q3'18 review.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Riordan, Katy	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Riordan, Katy	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.3	\$0.00
Rosi, Matthew	Prepare the discussion agendas for Q3 meeting documentations.	\$0.00	2.3	\$0.00
Rosi, Matthew	Follow-up meeting with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Sal, TANMOY	Discuss with Y. Jain, H. Jaiswal, A. Jha, P. Nanda (Deloitte) for the workflow of the Q3, inclusive of procedures over cash flow statements.	\$0.00	0.5	\$0.00
Sal, TANMOY	Review with P. Nanda (Deloitte) the management representation letter for Quarter 3.	\$0.00	1.7	\$0.00
Sal, TANMOY	Review of the third quarter management representation letter.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Assess inventory management system migration impact on mainframe applications.	\$0.00	1.7	\$0.00
Smietanski, Meredith	Test pre-approved ruleset provisioning, applicable to multiple controls.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Controls testing updates and outstanding follow-ups to be communicated to Internal Audit/IT compliance.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Smietanski, Meredith	Update internal audit outstanding items agenda and compile agendas in preparation for internal audit weekly meeting and financial audit team progress meeting week of 11/12.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), and S. Khobragade (Sears) for Point of Sale polling controls.	\$0.00	1.0	\$0.00
Sorenson, Peter	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00
Sorenson, Peter	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Staiger, Jt	Meet with A. Reese, W. Kunkler, (Sears Holdings Audit Committee), J. Berry, L. McDonnell (Deloitte) to provide an update on the interim 10-Q filing process and accounting matters.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, B. Mashburn, B. Kohn, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00
Straub, Kelsey	Meet with C. McShane, J. McManus (Deloitte), and other staff members to assess status across areas of the engagement inclusive of Kmart Puerto Rico Tax Schedule Statutory Audit.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/12/2018				
Straub, Kelsey	Discuss balance sheet analytics workpaper with M. Allen (Deloitte).	\$0.00	1.2	\$0.00
Straub, Kelsey	Meet with J. Staiger, K. Lauret, B. Hartmann (Deloitte), and other team members to discuss priorities of fieldwork including procedures required for Sears Real Estate Statutory Audit.	\$0.00	1.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Controls testing updates and outstanding follow-ups to be communicated to Internal Audit/IT compliance.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review presentation and disclosure risk of misstatement workbooks for the 2018 Sears base audit.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Document meeting minutes from discussions with R. Riecker, G. Ladley (Sears) as a required procedure for the Q3 2018 interim review.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review third quarter documentation to provide feedback on consideration for accounting and failure risk using Deloitte's risk assessment tool used to predict potential risks using trend and regression analysis.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with A. Reese, W. Kunkler, (Sears Holdings Audit Committee), J. Berry, J. Staiger (Deloitte) to provide an update on the interim 10-Q filing process and accounting matters.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review documentation of quarterly review procedures plan and consideration of alternative procedures required under Chapter 11.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, B. Mashburn, B. Kohn, J. Staiger, K. Lauret (Deloitte) discussing third quarter accounting matters update for quality review partner and scoping areas for third quarter review.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Berggren, Maureen	Review job access review controls.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, S. Chang (Deloitte) to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Berry, Jim	Review of the Q3 performance summary for the Sears engagement.	\$0.00	0.4	\$0.00
Berry, Jim	Meet with J. Staiger, C. Fitzgerald (Deloitte) and D. Schwartz, D. Hopp (Sears) to discuss the Hardlines business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with J. Staiger, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement	\$0.00	0.8	\$0.00
Berry, Jim	Research additional aspects of accounting standards related to property, plant, and equipment for Q3 specific to closed stores.	\$0.00	0.7	\$0.00
Bougadis, Blake	Analyze Kmart income statement analytic for differences in data to identify where investigation is needed, as well as providing footnote references.	\$0.00	3.8	\$0.00
Bougadis, Blake	Perform data pulls from Sears general ledger querying tool for the Sears income statement analytic to support changes in revenue.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Bougadis, Blake	Pull data from Sears general ledger querying tool for the Kmart income statement analytic to support changes in revenue.	\$0.00	0.8	\$0.00
Bougadis, Blake	Analyze Sears income statement analytic to determine where variance investigation is needed, as well as providing footnote references.	\$0.00	2.5	\$0.00
Castellano, Carrie	Review non-automated controls related to inventory.	\$0.00	2.5	\$0.00
Castellano, Carrie	Create a tracker for testing related to the inventory automated/non-automated controls.	\$0.00	2.2	\$0.00
Castellano, Carrie	Update Kmart distribution center walkthrough based on support detail received from S. Sahane (Sears).	\$0.00	0.9	\$0.00
Castellano, Carrie	Review automated controls related to inventory.	\$0.00	2.4	\$0.00
Chang, Stephen	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, T. Berland to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Chang, Stephen	Meet with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte) to discuss manager priorities including review of staff work in relations to the quarterly disclosures in third quarter 10-Q.	\$0.00	0.4	\$0.00
Colletti, James	Review Q3 2018 inventory data pull from Sears general ledger querying tool related to the automated/non-automated control testing.	\$0.00	0.2	\$0.00
Colletti, James	Perform check from third quarter Inventory Valuation Analytical Procedures to the Balance Sheet to ensure the data ties.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Colletti, James	Prepare Sears control owner certification log memo with use of the internal control update for the third quarter.	\$0.00	1.1	\$0.00
Colletti, James	Inspect the 7 workpapers referenced through both the control owner certification log memo and the internal control update to assess correctness.	\$0.00	3.5	\$0.00
Fitzgerald, Connor	Update the base audit project plan statuses on inventory valuation controls for October 31st.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review inventory interface controls associated with the Sears Hometown and Lands End reports.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Document topics of discussion following the Home Services management meeting	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Prepare agenda for meeting with Home Services management	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Meet with J. Berry, J. Staiger (Deloitte) and D. Schwartz, D. Hopp (Sears) to discuss the Hardlines business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with B. Mallaro, K. Lauret (Deloitte), M. Bowling, J. Barnes (Sears) to discuss the Home Services business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with J. Staiger, K. Lauret, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Hartmann, Becky	Perform update to reflect changes of the engagement profile and continuance form within the Deloitte system for the Sears Holdings 2018 Savings Plans.	\$0.00	0.7	\$0.00
Hartmann, Becky	Meet with J. Berry, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Hoye, Jim	Test newly provided backups schedules.	\$0.00	0.4	\$0.00
Hoye, Jim	Sending follow up emails to internal audit for outstanding evidence needed for testing for PeopleSoft system.	\$0.00	0.4	\$0.00
Hoye, Jim	Reconcile outstanding access review items from Internal Audit.	\$0.00	0.5	\$0.00
Hoye, Jim	Finalize documentation for Virtual Private Network testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Finalize ability to promote to subversion documentation.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding backup schedules, pricing interface controls, and automated controls.	\$0.00	0.7	\$0.00
Hoye, Jim	Review evidence for Sears and Sears Auto Point of Sale	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Update the Q3'18 cash flow workpaper.	\$0.00	1.1	\$0.00
Jaiswal, Himanshu	Review the prior year Q3'18 cash flow workpaper to assess for current year changes.	\$0.00	1.1	\$0.00
Jaiswal, Himanshu	Pull numbers from Sears general ledger querying tool for the consolidated Balance Sheet and Income Statement Q3'18 trial balances.	\$0.00	2.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Jaiswal, Himanshu	Perform structural updates to the consolidated Balance Sheet and Income Statement, Sears Q3 trial balances.	\$0.00	2.3	\$0.00
Jha, Abhinav	Update of the consolidated Balance Sheet and Income Statement workpapers with latest number pulled from client's general ledger and send the updates across to the team members.	\$0.00	1.5	\$0.00
Jha, Abhinav	Update documentation for Kmart and Sears Full Line Stores substantive analytical procedures.	\$0.00	2.3	\$0.00
Jha, Abhinav	Review and amend notes related to debtor-in-possession information for Sears Management Representation letter	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with B. Mallaro, C. Fitzgerald (Deloitte), M. Bowling, J. Barnes (Sears) to discuss the Home Services business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Staiger, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Berry, J. Staiger, R. Hartmann, A. Williams, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Liu, Sky	Update Preapproval Summary and Reconciliation based on service description for proxy.	\$0.00	0.8	\$0.00
Liu, Sky	Compile executed statement of work/engagement letter/work order for the compliance program.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	0.6	\$0.00
Liu, Sky	Update workpaper 2431 (Tax Notes) Preapproval Summary and Reconciliation of Proxy with affiliate contacts information.	\$0.00	1.4	\$0.00
Liu, Sky	Update Preapproval Summary and Reconciliation based on service description for proxy.	\$0.00	1.6	\$0.00
Lonnemann, Malorie	Meet with J. McManus (Deloitte) to discuss updated inventory valuation procedures for the Quarter 3 review.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret, R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$0.00	0.8	\$0.00
Mallaro, Brian	Meet with C. Fitzgerald, K. Lauret (Deloitte), M. Bowling, J. Barnes (Sears) to discuss the Home Services business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
McManus, Joseph	Review documentation of inventory interface controls prepared by C. Castellano (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Update the Quarter 3 "provided by client" listing to add new engagement members and update timeline of inventory requests.	\$0.00	0.9	\$0.00
McManus, Joseph	Create Service Organization Controls Type 1 Report controls tracker.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
McManus, Joseph	Meet with M. Lonnemann (Deloitte) to discuss updated inventory valuation procedures for the Quarter 3 review.	\$0.00	0.2	\$0.00
McManus, Joseph	Coordinate with T. Clark (Sears) for follow-ups on preparation of General Ledger Interface Control and Unit to VFS Cube Reconciliation daily balancing controls and additional selections made.	\$0.00	0.4	\$0.00
McShane, Connor	Meet with K. Lauret (Deloitte), J. Drosopolous (Sears) to discuss avoidable transfers accounting implications and asset held for sale classification during bankruptcy impacts on third quarter financial reporting.	\$0.00	0.6	\$0.00
Nanda, Priyanka	Review of tasks assigned for Quarter 3 cash flow items.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Review of tasks assigned related to Quarter 3 management representation letter items.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review and update Connect for payment-in-kind interest support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.3	\$0.00
Nguyen, Donna	Pull general ledger numbers for property, plant and equipment (PP&E) cash flow to assess properties.	\$0.00	2.8	\$0.00
Nguyen, Donna	Update property, plant and equipment (PP&E) cash flow.	\$0.00	1.9	\$0.00
Nguyen, Donna	Roll forward property, plant and equipment cash flow for quarterly review.	\$0.00	1.9	\$0.00
Nguyen, Donna	Update base project plan for business unit forecasted and actual profit and loss controls.	\$0.00	0.2	\$0.00
Pesa, Lauren	Meet with K. Lauret (Deloitte), J. Drosopolous (Sears) in regards to guidance summary related to lease accounting matters and next steps, lease related matters.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Rosi, Matthew	Review and update Q3 meeting agendas accordingly based on feedback from management, specifically for bankruptcy approaches.	\$0.00	0.8	\$0.00
Sal, TANMOY	Review the Management Representation Letter to update the matters related to chapter 11 filing to be included in the Management Representation Letter for Q3.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding backup schedules, pricing interface controls, and automated controls.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Review potential segregation of duties conflicts on the PeopleSoft general ledger, rent expense, and pricing controls.	\$0.00	3.9	\$0.00
Staiger, Jt	Meet with J. Berry, C. Fitzgerald (Deloitte) and D. Schwartz, D. Hopp (Sears) to discuss the Hardlines business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, K. Lauret, R. Hartmann, A. Williams, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
Staiger, Jt	Analyze Q3 accounting matters, which emphasis on Deloitte approach to audit with bankruptcy considerations.	\$0.00	1.7	\$0.00
Staiger, Jt	Meet with K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss manager priorities and weekly to-do	\$0.00	0.4	\$0.00
Straub, Kelsey	Investigate fluctuations in the Company's liability balances, including pension balance from third quarter 2017 to third quarter 2018	\$0.00	1.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/13/2018				
Straub, Kelsey	Investigate fluctuations in the Company's tax balances, including property tax, payroll tax and income tax from third quarter 2017 to third quarter 2018	\$0.00	3.9	\$0.00
Williams, Adam	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of review over cash flow statement.	\$0.00	0.8	\$0.00
11/14/2018				
Allen, Michael	Assess client support received explaining fluctuations of asset accounts found in analytical procedures	\$0.00	0.6	\$0.00
Allen, Michael	Update documentation of analytical procedures performed on Q3'18 based on client support received that explain the fluctuations of a variety of accounts.	\$0.00	0.6	\$0.00
Allen, Michael	Update documentation balance sheet analytic (Liabilities section) regarding significant changes due to liabilities being transferred to subject to compromise because of the bankruptcy filing.	\$0.00	3.8	\$0.00
Allen, Michael	Meet with K. Stopen (SHC) to discuss the updated Q3'18 general ledger and balance sheet fluctuations.	\$0.00	0.7	\$0.00
Allen, Michael	Update changes in the general ledger via Essbase (client general ledger database) system for Q3'18 balance sheet analytic.	\$0.00	1.2	\$0.00
Berland, Taylor	Call with J. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Berland, Taylor	Meet with K. Straub, Y. Jain, P. Nanda (Deloitte) to discuss status of Sears Quarter 3 10-Q related projects sent to India team and timeline of reviews.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with C. McShane (Deloitte) to discuss store and lease impairment for Q3 and updated asset risk assessment for year end.	\$0.00	0.6	\$0.00
Berry, Jim	Review of goodwill related research performed by use of Deloitte resources.	\$0.00	0.3	\$0.00
Bougadis, Blake	Perform data pulls from Sears general ledger querying tool for the Kmart income statement analytic to support changes in revenue.	\$0.00	0.6	\$0.00
Bougadis, Blake	Pull data from Sears general ledger querying tool for the Kmart income statement analytic to support changes in revenue and investigate variances.	\$0.00	0.7	\$0.00
Bougadis, Blake	Pull from Sears querying tool (Essbase) for general ledger pulls for Kmart transaction testing balance support.	\$0.00	1.1	\$0.00
Bougadis, Blake	Update Kmart income statement analytics for materiality thresholds and investigate new accounts that fell into the new threshold.	\$0.00	1.5	\$0.00
Bougadis, Blake	Update Sears income statement analytics for materiality and investigate new accounts that fell into threshold.	\$0.00	1.8	\$0.00
Castellano, Carrie	Meet with C. Fitzgerald (Deloitte) discuss inventory service organization controls and how to test them for the current year.	\$0.00	1.2	\$0.00
Castellano, Carrie	Request system reports from K. Moskow (Sears) to complete automated control testing.	\$0.00	2.1	\$0.00
Castellano, Carrie	Update of service organization controls tracker of who to reach out to for certain reports needed to verify controls.	\$0.00	2.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Colletti, James	Review inventory observation workpaper to assess the accuracy of the general ledger pulls retrieved from Sears query tool.	\$0.00	1.0	\$0.00
Colletti, James	Review data pulls from Sears general ledger querying tool to assess whether they properly match to the Inventory Observation workpaper.	\$0.00	2.5	\$0.00
Colletti, James	Update the Inventory Valuation Analytical Procedures based off of new approach to include bankruptcy considerations.	\$0.00	2.9	\$0.00
Dixon, Teagan (TJ)	Call with J. Staiger, M. Lonnemann, T. Berland, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Update client request list for R. Buenaventura (Sears) for inventory cost change controls.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Meet with C. Castellano (Deloitte) discuss inventory service organization controls and how to test them for the current year.	\$0.00	1.2	\$0.00
Hoye, Jim	Test PeopleSoft control with new evidence received.	\$0.00	0.3	\$0.00
Hoye, Jim	Document testing of PeopleSoft control.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.5	\$0.00
Hoye, Jim	Address security configuration testing notes.	\$0.00	0.9	\$0.00
Hoye, Jim	Discuss with S. Khobragade, T. Williams (Sears), M. Smietanski, K. Riordan (Deloitte) regarding point of sales systems polling controls.	\$0.00	0.6	\$0.00
Hoye, Jim	Review infrastructure admin access.	\$0.00	0.8	\$0.00
Hoye, Jim	Perform backup schedules testing and documentation.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Hoye, Jim	Email correspondence and recap emails for Sears and Sears Auto Point of Sale polling controls meetings.	\$0.00	0.7	\$0.00
Hoye, Jim	Update documentation for pricing interface control.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with S. Khobragade, T Williams (Sears), M. Smietanski, K. Riordan (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.7	\$0.00
Hoye, Jim	Prepare for Sears and Sears Auto Point of Sale polling meeting through threshold calculation and checks.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding backups testing.	\$0.00	0.3	\$0.00
Jain, Yash R	Meet with K. Straub, T. Berland, P. Nanda (Deloitte) to discuss status of Sears Quarter 3 10-Q related projects sent to team and timeline of reviews.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Document footnotes for Equity in the workpapers for Earnings Per Share, Common, Paid In Capital, Non-Controlling Interest, and Treasury.	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Update tracker on Sears and Kmart Transaction Testing to send to team for review.	\$0.00	1.6	\$0.00
Jaiswal, Himanshu	Update the Q3'18 Statement of Comprehensive Income Analytic from prior year numbers and formats to current year data.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Update the Earnings Per Share for Q3'18.	\$0.00	2.6	\$0.00
Jha, Abhinav	Update of the consolidated Balance Sheet and Income Statement workpapers with latest number pulled from client's general ledger and sending the updates across to the team members.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Jha, Abhinav	Update the Purchase Agreement Revenue Risk Assessment and it's supplement with the numbers pulled from the Sears general ledger querying tool.	\$0.00	1.8	\$0.00
Kohn, Barry	Review background investigation and conflict checks for two new executives and one new audit committee member.	\$0.00	0.5	\$0.00
Lauret, Kyle	Review agenda for third quarter meeting with Sears Home Services business unit as part of quarterly review procedures.	\$0.00	0.8	\$0.00
Lauret, Kyle	Prepare for third quarter real estate meeting in conjunction with required quarterly review procedures.	\$0.00	0.9	\$0.00
Lauret, Kyle	Prepare for meeting to discuss the Home Services business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.6	\$0.00
Liu, Sky	Compile executed statement of work/engagement letter/work Order for independence matters.	\$0.00	0.8	\$0.00
Liu, Sky	Update fees for preapproved summary and reconciliation of proxy.	\$0.00	1.2	\$0.00
Liu, Sky	Address manager comments on executed statement of work/engagement letter/work Order for independence matters.	\$0.00	1.4	\$0.00
Liu, Sky	Address manager notes on fees on the preapproved summary and reconciliation of proxy.	\$0.00	2.2	\$0.00
Lonnemann, Malorie	Coordinate engagement economics through assessing staffing needs through the end of 2018 calendar year.	\$0.00	2.3	\$0.00
Lonnemann, Malorie	Call with J. Staiger, T. Berland, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Lonnemann, Malorie	Assess open workpapers for the third quarter for priority of what is due to manager for the week ending 11/17/2018.	\$0.00	0.3	\$0.00
Mallaro, Brian	Meet with J. Staiger (Deloitte), P. Boutros, J. Cruz, M. Vanderkoon (Sears) to discuss the Kenmore, Craftsman and DieHard business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.5	\$0.00
McManus, Joseph	Research necessary extent of testing for Quarter 3 inventory valuation analytical procedures.	\$0.00	0.6	\$0.00
McManus, Joseph	Discuss with J. McManus (Deloitte) over client support and proposed timeline for completion of Service Organization Controls (SOC) automated and non-automated controls.	\$0.00	1.1	\$0.00
McManus, Joseph	Document fluctuations identified for specific Business Units as a part of Quarter 3 Inventory Valuation Analytical Procedures.	\$0.00	1.2	\$0.00
McManus, Joseph	Review documentation and clear senior level notes on Kmart Distribution Center walkthrough narrative.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the "provided by client" listing for outstanding inventory interface control selections with revised due dates based on the making of further selections.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with J. Staiger (Deloitte) to discuss controls identified in meeting and next steps for preparation of reorganization costs risk of material misstatement workbook.	\$0.00	0.5	\$0.00
McManus, Joseph	Review updated documentation of Sears Distribution Center Walkthrough narrative.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
McShane, Connor	Meet with T. Berland (Deloitte) to discuss store and lease impairment for Q3 and updated asset risk assessment for year end.	\$0.00	0.6	\$0.00
McShane, Connor	Meet with M. Rosi (Deloitte) to discuss questions regarding lease impairment and Fair Value assessments.	\$0.00	0.3	\$0.00
McShane, Connor	Meet with T. Berland, M. Rosi (Deloitte) to discuss store and lease impairment for Q3 and changes to fixed asset risk assessment for year end.	\$0.00	0.6	\$0.00
Nanda, Priyanka	Meet with K. Straub, T. Berland, Y. Jain (Deloitte) to discuss status of Sears Quarter 3 10-Q related projects sent to team and timeline of reviews.	\$0.00	0.4	\$0.00
Nanda, Priyanka	Review of workpaper Understanding the Entity and its environment for Quarter 3.	\$0.00	0.7	\$0.00
Nanda, Priyanka	Review comments and make amendments on Management Representation Letter and communicate the same to C. McShane (Deloitte).	\$0.00	0.3	\$0.00
Nanda, Priyanka	Prepare to discuss the workflow of the Q3, Q3 trial balance, and cash flow statements.	\$0.00	0.7	\$0.00
Nguyen, Donna	Upload files relevant to inventory testing for Deloitte data analytics specialist to use.	\$0.00	0.8	\$0.00
Nguyen, Donna	Assist team in repairing remote desktop.	\$0.00	1.2	\$0.00
Nguyen, Donna	Review materials need for apparel forecast review and coordinate with client to obtain support.	\$0.00	1.6	\$0.00
Nguyen, Donna	Update protection agreement risk assessments and supplements.	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Nguyen, Donna	Review and update Connect for liabilities subject to compromise support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review and update project plan for Q3 items, primarily cash flow updates and delays due to missing client support.	\$0.00	0.3	\$0.00
Riordan, Katy	Discuss with S. Khobragade, T Williams (Sears), J. Hoyer, M. Smietanski (Deloitte) regarding point of sales systems polling controls.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with S. Khobragade, T Williams (Sears), J. Hoyer, M. Smietanski (Deloitte) regarding point of sale polling controls.	\$0.00	0.7	\$0.00
Rosi, Matthew	Set up meeting and prepare agenda with T. Wills (Sears) for I2K (import inventory management system)/Purchase Order match control walkthrough.	\$0.00	1.1	\$0.00
Rosi, Matthew	Become familiarized with I2K (import inventory management system)/Purchase Order internal control by reading through Internal Control Memo and how it was tested in 2017.	\$0.00	2.0	\$0.00
Rosi, Matthew	Meet with C. McShane (Deloitte) to discuss questions regarding lease impairment and Fair Value assessments.	\$0.00	0.3	\$0.00
Rosi, Matthew	Meet with T. Berland, C. McShane (Deloitte) to discuss store and lease impairment for Q3 and changes to fixed asset risk assessment for year end.	\$0.00	0.6	\$0.00
Sal, TANMOY	Meet with P. Sorenson (Deloitte) for the external confirmation log update and obtained system login access to pull down the reports.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Smietanski, Meredith	Discuss with S. Khobragade, T Williams (Sears), J. Hoyer, K. Riordan (Deloitte) regarding point of sales systems polling controls.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Call with J. Staiger, M. Lonnemann, T. Berland, T. Dixon, P. Vajhala (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, P. Vajhala (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Assess change management workpapers for rollforward approach for Service Organization Control and base year end.	\$0.00	3.3	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Staiger (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with S. Khobragade, T Williams (Sears), J. Hoyer, K. Riordan (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding backups testing.	\$0.00	0.3	\$0.00
Sorenson, Peter	Meet with T. Sal (Deloitte) for the external confirmation log update and obtain system login access to pull down the reports.	\$0.00	1.0	\$0.00
Sorenson, Peter	Review Q3 Income Statement Analytic.	\$0.00	2.2	\$0.00
Staiger, Jt	Prepare to discuss Internal audit and IT Compliance status and outstanding items.	\$0.00	0.3	\$0.00
Staiger, Jt	Call with M. Lonnemann, T. Berland, T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/14/2018				
Staiger, Jt	Meet with B. Mallaro (Deloitte), P. Boutros, J. Cruz, M. Vanderkoon (Sears) to discuss the Kenmore, Craftsman and DieHard business (quarter 3 results, quarter 4 forecast) and associated bankruptcy matters, vendors, terms, and new arrangements.	\$0.00	0.5	\$0.00
Straub, Kelsey	Meet with T. Berland, Y. Jain, P. Nanda (Deloitte) to discuss status of Sears Quarter 3 10-Q related projects sent to team and timeline of reviews.	\$0.00	0.4	\$0.00
Straub, Kelsey	Investigate fluctuations in the Company's short term and long term debt balances from third quarter 2017 to third quarter 2018	\$0.00	3.7	\$0.00
Vajhala, Phani Kiran	Call with J. Staiger, M. Lonnemann, T. Berland, T. Dixon, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Review workpaper on automated controls and tools admin testing.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Meet with J. Staiger, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with J. Hoyer, M. Smietanski (Deloitte) regarding Point of Sale polling controls.	\$0.00	0.5	\$0.00
Yauch, Glenn	Prepare for meeting with S. Erikson (Deloitte) about bankruptcy matters .	\$0.00	0.9	\$0.00
Yauch, Glenn	Review internal audit reports.	\$0.00	1.5	\$0.00
Yauch, Glenn	Prepare agenda for meeting with Sears Chief Information Officer.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Allen, Michael	Update documentation of the tickmark section for analytical procedures performed Q3'18 assets as a whole.	\$0.00	1.8	\$0.00
Allen, Michael	Update documentation of the tickmark section for analytical procedures performed Q3'18 liability changes	\$0.00	2.8	\$0.00
Allen, Michael	Pull Sears general ledger numbers via Essbase (general ledger querying tool) in order to perform analytical procedures and find unusual fluctuations in balance sheet accounts.	\$0.00	3.4	\$0.00
Allen, Michael	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Bandic, Alex	Meet with L. McDonnell, J. Staiger, K. Lauret, M. Morawiec (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with J. Borden, M. Morrie (Sears), K. Lauret, C. McShane (Deloitte) for quarterly (Q3) update on real estate matters.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, A. Williams (Deloitte) to discuss the status of the audit, Q3 review, and bankruptcy.	\$0.00	0.9	\$0.00
Berland, Taylor	Meet with K. Lauret, J. Staiger, B. Bougadis (Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Berland, Taylor	Review the balance sheet fluctuations related to debt for Q3 Review and figured out certain fluxes.	\$0.00	1.4	\$0.00
Bougadis, Blake	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Castellano, Carrie	Meet with C. Fitzgerald (Deloitte) to discuss how to use cost change and retail price change reports to continue testing.	\$0.00	1.3	\$0.00
Castellano, Carrie	Update service organization controls related to inventory based on reports received from K. Moskow (Sears).	\$0.00	2.4	\$0.00
Castellano, Carrie	Coordinate client requests for store walkthroughs narratives with J. McManus (Deloitte).	\$0.00	0.7	\$0.00
Castellano, Carrie	Update automated controls related to inventory valuation based on testing performed this year.	\$0.00	2.5	\$0.00
Castellano, Carrie	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Chang, Stephen	Review the Q3'18 quarterly review checklist memo.	\$0.00	0.8	\$0.00
Chang, Stephen	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00
Chang, Stephen	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Colletti, James	Pull data from Sears general ledger querying tool to gather details for the Inventory Valuation Analytical Procedures.	\$0.00	0.2	\$0.00
Colletti, James	Prepare Q3 inventory balance to be used to request further information regarding year over year fluctuations.	\$0.00	0.9	\$0.00
Colletti, James	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Colletti, James	Preparing support requests related to inventory valuation and investigating company directory for which Sears staff is primary contact to inquire about balance changes.	\$0.00	1.9	\$0.00
Enkhbayar, Tuya	Meet with T. Hermanson, N. Viray, J. Staiger, A. Williams, K. Straub, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Enkhbayar, Tuya	Review and update tax summary memorandum for tax implications during Q3.	\$0.00	1.4	\$0.00
Enkhbayar, Tuya	Review tax summary memo.	\$0.00	2.0	\$0.00
Enkhbayar, Tuya	Review tax impact on Company's transactions during Q3/.	\$0.00	2.0	\$0.00
Fitzgerald, Connor	Review inventory interface controls associated with the Sears Hometown and Lands End reports.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Review updates to materiality following the Company's Chapter 11 filings.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Meet with C. Castellano (Deloitte) to discuss how to use cost change and retail price change reports to continue testing.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Review the audit committee PowerPoint presentation addressing our quarter 3 review procedures.	\$0.00	2.0	\$0.00
Hartmann, Becky	Meet with J. McManus (Deloitte) to discuss the usage of Deloitte's client continuance and risk assessment applications and the procedures for completing the 2018 Savings Plans process.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, K. Lauret, M. Lonnemann, S. Chang, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00
Hartmann, Becky	Update engagement pricing profile and continuance form within the Deloitte system based on the Sears Holdings 2018 savings plans.	\$0.00	1.0	\$0.00
Hermanson, Tom	Review tax summary memorandum workpaper for Q3.	\$0.00	1.2	\$0.00
Hermanson, Tom	Meet with N. Viray, J. Staiger, A. Williams, K. Straub, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding security configuration testing, infrastructure access reviews, and general updates.	\$0.00	0.6	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding backup testing and provisioning.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Sears Auto Point of Sale polling documentation based off new information from meetings earlier in the week.	\$0.00	1.3	\$0.00
Hoye, Jim	Update Sears Point of Sale polling documentation based off new information from meetings earlier in the week.	\$0.00	2.9	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding Point of Sale and Telluride matching control and documentation for the workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with S. Khobragade (Sears) regarding outstanding requests of evidence for point of sale polling controls.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Jain, Yash R	Review the Understanding the Entity documentation prepared by A. Jha (Deloitte).	\$0.00	0.5	\$0.00
Jain, Yash R	Discussion with A. Jha (Deloitte) on the inventory price testing workpaper.	\$0.00	0.5	\$0.00
Jain, Yash R	Review resource to engage more efficient workflows for the applicability on the audit engagement prepared by A. Jha (Deloitte).	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Send updates on the upcoming audit projects to the team.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Review Eddie Lampert's ownership in Sears as of November 16 as part of the beneficial ownership reporting requirements.	\$0.00	0.3	\$0.00
Jaiswal, Himanshu	Follow-up with the Deloitte team regarding the Sears general ledger log in query in order to allow for proper data pulls.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Meet with J. McManus, M. Lonnemann, P. Nanda, T. Sal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Pull data from Sears general ledger query tool for Q3'18 Statement of Comprehensive Income Analytic.	\$0.00	0.9	\$0.00
Jha, Abhinav	Pull data from client's general ledger querying tool for third party service organization Inventory confirmation summary and updating the same in the workpaper.	\$0.00	2.0	\$0.00
Jha, Abhinav	Discussion with Y. Jain (Deloitte) on the inventory price testing workpaper.	\$0.00	0.5	\$0.00
Jha, Abhinav	Update of the consolidated Balance Sheet and Income Statement workpapers with latest number pulled from client's general ledger and sending the updates to team members.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
King, Elizabeth	Review Sears revenue transaction flow testing workpaper.	\$0.00	1.4	\$0.00
King, Elizabeth	Analyze the Audit Committee communication slide deck for current quarter.	\$0.00	2.0	\$0.00
King, Elizabeth	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Lauret, Kyle	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Lauret, Kyle	Meet with J. Borden, M. Morrie (Sears), T. Berland, C. McShane (Deloitte) for quarterly (Q3) update on real estate matters.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, R. Hartmann, M. Lonnemann, S. Chang, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00
Lauret, Kyle	Review Sears staffing for upcoming months and assess need for additional resources to meet internal and external deadlines with M. Lonnemann (Deloitte).	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, M. Morawiec, A. Bandic (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Liu, Sky	Address partner notes on fees on the preapproved summary and reconciliation of proxy.	\$0.00	2.3	\$0.00
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, K. Lauret, R. Hartmann, S. Chang, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Lonnemann, Malorie	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Lonnemann, Malorie	Review Sears staffing for upcoming months and assess need for additional resources to meet internal and external deadlines with K. Lauret (Deloitte).	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with J. McManus, P. Nanda, T. Sal, H. Jaiswal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out.	\$0.00	0.4	\$0.00
Mallaro, Brian	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
McManus, Joseph	Meet with M. Lonnemann, P. Nanda, T. Sal, H. Jaiswal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the project plans based on new timelines per client status.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with R. Hartmann (Deloitte) to discuss the usage of Deloitte's client continuance and risk assessment applications and the procedures for completing the 2018 Savings Plans process.	\$0.00	0.5	\$0.00
McManus, Joseph	Research Deloitte guidance surrounding the development of investigative thresholds for inventory valuation analytical testing worksheet.	\$0.00	0.6	\$0.00
McManus, Joseph	Coordinate client requests for store walkthroughs narratives.	\$0.00	0.7	\$0.00
McManus, Joseph	Research Deloitte Tax team's questions regarding the Sears Holdings Pension Plans Pension Remeasurement event that occurred during the third quarter.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
McManus, Joseph	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
McManus, Joseph	Update the Provided by Client listing based on support provided by M. Smits (Sears) and updates made to proposed timelines for completion.	\$0.00	1.2	\$0.00
McManus, Joseph	Prepare the Reorganization Costs Risk of Material Misstatement workpaper based on meeting with K. Stopen (SHC).	\$0.00	3.2	\$0.00
McManus, Joseph	Review updated documentation and clear review notes on distribution center narratives prepared by C. Castellano (Deloitte).	\$0.00	0.3	\$0.00
McShane, Connor	Meet with J. Borden, M. Morrie (Sears), K. Lauret, T. Berland (Deloitte) for quarterly (Q3) update on real estate matters.	\$0.00	0.6	\$0.00
Morawiec, Monika	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Bandic (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Nanda, Priyanka	Discuss with T.Sal (Deloitte) for updating the management representation letter in consideration of new accounting standard codifications that are relevant in the current year.	\$0.00	0.3	\$0.00
Nanda, Priyanka	Meet with J. McManus, M. Lonnemann, T. Sal, H. Jaiswal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out.	\$0.00	0.4	\$0.00
Nanda, Priyanka	Organize Quarter 3 tasks for the engagement team for areas such as Cash Flow Statement, Equity and Business Representation Letters.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update materiality supplement for bankruptcy impacts one balance sheet and income statement.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Nguyen, Donna	Review materials and support obtained from client for apparel forecast review.	\$0.00	2.3	\$0.00
Nguyen, Donna	Review and update Connect for payment-in-kind interest support from M. Huron (Sears) for quarterly cash flow testing.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update base project plan for business unit forecasted and actual profit and loss controls.	\$0.00	0.2	\$0.00
Nguyen, Donna	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Patni, PARIDHI	Review access provisioning workpaper for NewPrice, the Sears and Kmart pricing application.	\$0.00	1.7	\$0.00
Patni, PARIDHI	Review SiPass (Grants Admin Access automatically) workpaper documentation.	\$0.00	2.2	\$0.00
Patni, PARIDHI	Review log monitoring workpaper for Essbase, the general ledger querying tool.	\$0.00	1.5	\$0.00
Riordan, Katy	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Riordan, Katy	Meet with T. Hermanson, N. Viray, J. Staiger, A. Williams, K. Straub (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Rosi, Matthew	Meet with K. Lauret, J. Staiger, T. Berland (Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Rosi, Matthew	Update Q3 summary of misstatement assessment workpaper.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Rosi, Matthew	Pull assessment of misstatement updated guidance and work paper template from online database resource and update with Prior year Q1 data.	\$0.00	2.0	\$0.00
Rosi, Matthew	Utilize online database resource to make updates to prior year Q1 data for assessment of misstatement updated guidance and populate the work paper template.	\$0.00	2.0	\$0.00
Sal, TANMOY	Meet with J. McManus, M. Lonnemann, P. Nanda, H. Jaiswal (Deloitte) to discuss the approach for the Q3 Management Discussion and Analysis footnote tie-out and going forward the possible use of tie-out tool with the discussion around few advantages-pending	\$0.00	0.4	\$0.00
Sal, TANMOY	Discuss with P. Nanda (Deloitte) for updating the management representation letter in consideration of new accounting standard codifications that are relevant in the current year.	\$0.00	0.3	\$0.00
Sal, TANMOY	Perform management representation letter research for new accounting standards to be incorporated in the third quarter Financials.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Address manager notes for pricing interface control.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding security configuration testing, infrastructure access reviews, and general updates.	\$0.00	0.6	\$0.00
Sorenson, Peter	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Staiger, Jt	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Staiger, Jt	Meet with T. Hermanson, N. Viray, A. Williams, K. Straub, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Staiger, Jt	Meet with L. McDonnell, K. Lauret, M. Morawiec, A. Bandic (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with E. Gee, J. Goodin (Sears), M. Lonnemann, C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears), K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, T. Berland, A. Williams (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with T. Hermanson, N. Viray, J. Staiger, A. Williams, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Straub, Kelsey	Edit and update summary of outstanding client support related to debt and interest for the week of 11/16 to be provided to client	\$0.00	1.1	\$0.00
Straub, Kelsey	Meet with K. Lauret, J. Staiger, T. Berland(Deloitte), and other team members for Deloitte Central Region Technical Update.	\$0.00	1.1	\$0.00
Viray, Norell	Meet with T. Hermanson, T. Enkhbayar, J. Staiger, A. Williams, K. Straub, K. Riordan (all Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Viray, Norell	Update Q3 tax provision memorandum for amounts and explanations provided by client.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/15/2018				
Viray, Norell	Review updated amounts and explanations in Q3 tax provision memorandum.	\$0.00	2.0	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret, M. Morawiec, A. Bandic (Deloitte) discussing action items related to billing and financial reporting.	\$0.00	0.5	\$0.00
Williams, Adam	Meet with T. Hermanson, N. Viray, J. Staiger, K. Straub, K. Riordan (Deloitte) and P. Heckman, E. Fellner, D. Meyer (Sears) to discuss the Q3'18 tax update.	\$0.00	0.4	\$0.00
Williams, Adam	Meet (partial) with S. Brokke, J. Drosopoulos (Sears), K. Lauret, R. Hartmann, M. Lonnemann, S. Chang, T. Berland, J. Staiger (Deloitte) to discuss the status of the audit inclusive of testing over store closures disclosure.	\$0.00	0.5	\$0.00
11/16/2018				
Allen, Michael	Update tickmark section (Q3'18 Analytic- Assets) based on client explanations of fluctuations in the Property Held for sale account	\$0.00	1.4	\$0.00
Enkhbayar, Tuya	Meet with T. Hermanson, N. Viray (Deloitte) to discuss the Q3 tax provision summary memo.	\$0.00	1.0	\$0.00
Fitzgerald, Connor	Update the audit committee PowerPoint presentation addressing our quarter 3 review procedures.	\$0.00	2.6	\$0.00
Fitzgerald, Connor	Review the Company's Kenmore valuation analysis.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Prepare summaries for Company's tradename valuation analysis for discussion with the Company.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with C. Castellano (Deloitte) to discuss how to use cost change and retail price change reports to continue testing.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
Hermanson, Tom	Meet with N. Viray, T. Enkhbayar (Deloitte) to discuss the Q3 tax provision summary memo.	\$0.00	1.0	\$0.00
Hermanson, Tom	Review third quarter Indefinite Life Tax Benefit Calculation and apply it to the Income Tax Specialists Memo.	\$0.00	2.0	\$0.00
Hoye, Jim	Close notes for pricing interface controls.	\$0.00	0.4	\$0.00
Hoye, Jim	Review and update workpaper related to web-based IT applications.	\$0.00	1.0	\$0.00
Hoye, Jim	Discuss with G. Wheller, T Williams, A. Klus (Sears) and M. Smietanski (Deloitte) in regards to high jump system authentication	\$0.00	0.1	\$0.00
Hoye, Jim	Prepare for high jump observation meeting.	\$0.00	0.1	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding ability to promote changes to production.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group for balancing reports control.	\$0.00	0.4	\$0.00
Hoye, Jim	Update Sears Point of Sale documentation.	\$0.00	1.2	\$0.00
Hoye, Jim	Update Sears Auto Point of Sale documentation.	\$0.00	0.9	\$0.00
Hoye, Jim	Update system authentication documentation.	\$0.00	1.1	\$0.00
Hoye, Jim	Update documentation Point of Sales & Telluride polling control per review notes.	\$0.00	1.1	\$0.00
Jain, Yash R	Review the trial balance to assess it for uses as current data, as per the Sears general ledger querying tool for Q3'18.	\$0.00	1.3	\$0.00
Jha, Abhinav	Prepare the Balance Sheet and Income Statement consolidation pulls from clients' general ledger query tool and distribute to engagement team members.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
Jha, Abhinav	Run the reveal analytics test done through audit analytics resources for Sears Full Line Stores cost of sales substantive analytical procedures.	\$0.00	2.2	\$0.00
Jha, Abhinav	Assess third party service organization to assess the balances to update from clients general ledger query tool.	\$0.00	2.3	\$0.00
Jha, Abhinav	Review of the memo documentation for third amendment and re-stated credit agreement memo.	\$0.00	0.6	\$0.00
Jha, Abhinav	Review Eddie Lampert's ownership in Sears as part of the beneficial ownership reporting requirements as compared to the last report filed on behalf of his ownership.	\$0.00	0.7	\$0.00
Jha, Abhinav	Review Eddie Lampert's ownership in Sears as part of the beneficial ownership reporting requirements as compared to the last report filed on behalf of his ownership.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review third quarter review project plan with responsibilities and strategize on next action steps.	\$0.00	0.7	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.3	\$0.00
McManus, Joseph	Meet with T. Berland, S. Chang, C. Fitzgerald, K. Riordan (Deloitte) to discuss current status of Q3 open testing workpapers that have yet to be completed.	\$0.00	0.2	\$0.00
McManus, Joseph	Coordinate outstanding client requests related to inventory automated interface controls.	\$0.00	1.1	\$0.00
McManus, Joseph	Prepare Sears 2018 Benefit Plans Client Continuance Risk Assessment form.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
McManus, Joseph	Discuss with C. Castellano (Deloitte) automated and nonautomated inventory controls and reports requested from the client.	\$0.00	2.6	\$0.00
Murphy, Karissa	Discuss finalizing the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and T. Barton, R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, and H. Hallberg.	\$0.00	1.5	\$0.00
Nguyen, Donna	Review third quarter project plan for remaining workpapers that need to be prepared.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review third quarter request list for any remaining open items.	\$0.00	0.3	\$0.00
Nguyen, Donna	Coordinate with Deloitte team to assess board of director minutes and materials from board of director meetings in the month of October.	\$0.00	1.2	\$0.00
Nguyen, Donna	Update materiality memorandum for new numbers pulled.	\$0.00	3.9	\$0.00
Nguyen, Donna	Review apparel forecast review support and assess what support needed regarding same.	\$0.00	2.4	\$0.00
Patni, PARIDHI	Review log monitoring workpaper for PeopleSoft general ledger.	\$0.00	1.5	\$0.00
Patni, PARIDHI	Review access provisioning workpaper for IMA, an inventory management application.	\$0.00	1.9	\$0.00
Riordan, Katy	Review the prepared net present value calculations used in the Q3 store closure testing.	\$0.00	3.8	\$0.00
Riordan, Katy	Meet with T. Berland, S. Chang, C. Fitzgerald, J. McManus (Deloitte) to discuss current status of Q3 open testing workpapers that have yet to be completed.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
Riordan, Katy	Review updated store closure support and incorporate changes into current year workpaper.	\$0.00	2.7	\$0.00
Rosi, Matthew	Meet with T. Willis, M. Ellerby (Sears), P. Sorenson (Deloitte) to discuss quarterly updates to the purchase order and receipt matching process.	\$0.00	0.6	\$0.00
Rosi, Matthew	Prepare to do control summary of Purchase Order/Receipt system (I2K) and identify possible questions for meeting, while also coordinating purchase order control summary for next week.	\$0.00	2.5	\$0.00
Sal, TANMOY	Assess the SEC filing to check the Ownership of ESL Investments Inc. in Sears.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala, (Deloitte), D. Tangen, J. Goodin (Sears Holdings) potential provisioning exception.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Discuss with G. Wheller, T Williams, A. Klus (Sears) and J. Hoyer (Deloitte) in regards to high jump system authentication.	\$0.00	0.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to assess operating system patching population testing and review comments over job scheduling access reviews.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update the IT risk worksheet for all GITC's for current year assessments.	\$0.00	3.8	\$0.00
Sorenson, Peter	Meet with T. Willis, M. Ellerby (Sears), M. Rosi (Deloitte) to discuss quarterly updates to the purchase order and receipt matching process.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review Q3 Income Statement Analytic.	\$0.00	1.6	\$0.00
Sorenson, Peter	Review expenditure control documentation for Q3.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/16/2018				
Straub, Kelsey	Investigate fluctuations in the Company's liability balances, including pension balance from fourth quarter 2017 to third quarter 2018	\$0.00	2.7	\$0.00
Straub, Kelsey	Investigate fluctuations in the Company's short term and long term debt balances from fourth quarter 2017 to third quarter 2018	\$0.00	3.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to assess operating system patching population testing and review comments over job scheduling access reviews.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte), D. Tangen, J. Goodin (Sears Holdings) potential provisioning exception .	\$0.00	0.3	\$0.00
Viray, Norell	Meet with T. Hermanson, T. Enkhbayar (Deloitte) to discuss the Q3 tax provision summary memo.	\$0.00	1.0	\$0.00
11/17/2018				
Jaiswal, Himanshu	Update Q3 cash flow for updated general ledger balances, using the Sears general ledger querying tool.	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	Document Q3'18 legal letter for Sears.	\$0.00	1.5	\$0.00
Jha, Abhinav	Update the certification logs for Q3 based on changes to the individuals who own the controls.	\$0.00	1.2	\$0.00
Jha, Abhinav	Update the certification logs for Q3 based on changes to the individuals who own the controls.	\$0.00	2.5	\$0.00
11/19/2018				
Allen, Michael	Assess client support received via Essbase system (general ledger querying tool) and independently assess support through Essbase testing to consider whether fluctuations in the Deferred Income Taxes account appear reasonable	\$0.00	3.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Allen, Michael	Meet with B. Bougadis, J. Colletti, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Allen, Michael	Assess fluctuations observed in client Q3'18 balance sheet analytic comparing from (Q3'17 to Q3'18, Q2'18 to Q3'18, and YE'17 to Q3'18)	\$0.00	1.8	\$0.00
Allen, Michael	Create schedule to explain Property Plant and Equipment fluctuations in general ledger found in our Q3'18 analytical procedures.	\$0.00	2.3	\$0.00
Allen, Michael	Update documentation (Q3 analytical review & Post Close memo) based on changes in client general ledger due to additional post close entries made by the client.	\$0.00	2.5	\$0.00
Berggren, Maureen	Review internal audit reports - Phishing and Digital Marketing.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review two tools working papers for administrator access (SDCM, Cloudbees).	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with R. Hartmann, M. Lonnemann, S. Chang (Deloitte) to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Berry, Jim	Discuss with B. Kohn (Deloitte) to discuss scope of Focus Support Program review for fiscal year 2019.	\$0.00	0.5	\$0.00
Berry, Jim	Discuss with L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss updates to engagement staffing and update third quarter and audit timeline plan.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Bougadis, Blake	Perform data pull for income statement analytic accounts from Sears general ledger querying tool in order to account for updated information for Kmart.	\$0.00	0.9	\$0.00
Bougadis, Blake	Update Kmart income statement analytic for store closure data, including it's effect on business unit investigation analysis.	\$0.00	1.3	\$0.00
Bougadis, Blake	Update Sears income statement analytic for store closure data, including it's effect on business unit investigation analysis.	\$0.00	1.6	\$0.00
Bougadis, Blake	Update Kmart income statement analytics for items requiring investigation from changes to data, as well as changes from store closure data.	\$0.00	1.7	\$0.00
Bougadis, Blake	Meet with M. Allen, J. Colletti, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Bougadis, Blake	Update Sears income statement analytics for items requiring investigation from changes to data, as well as changes from store closure data.	\$0.00	2.2	\$0.00
Bougadis, Blake	Pull client data for income statement analytic accounts from Sears general ledger querying tool in order to account for updated information for Kmart.	\$0.00	0.8	\$0.00
Bougadis, Blake	Update audit committee communication deck for 3rd quarter changes.	\$0.00	0.9	\$0.00
Chang, Stephen	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Chang, Stephen	Meet with R. Hartmann, M. Lonnemann, T. Berland (Deloitte) to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.4	\$0.00
Chang, Stephen	Review staff prepared work performed on management controls over property, plant, and equipment balances.	\$0.00	0.8	\$0.00
Colletti, James	Review the Inventory Valuation Analytic Procedures for updates regarding the Sears Q3 store closures.	\$0.00	0.6	\$0.00
Colletti, James	Check 2017 income statement and balance sheet accounts on the trial balance as part of the Inventory Valuation Analytic Procedures for store closures.	\$0.00	2.6	\$0.00
Colletti, James	Meet with M. Allen, B. Bougadis, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Colletti, James	Pull 2017 profit and loss and balance sheet accounts from the Sears general ledger querying tool in order to as part of the Inventory Valuation Analysis Procedures.	\$0.00	0.6	\$0.00
Colletti, James	Update the Inventory Valuation Analytic Procedures with new information regarding the Q3 store closures for Sears.	\$0.00	0.6	\$0.00
Hartmann, Becky	Review draft engagement continuance risk assessment form for the 2018 Sears Holdings Savings Plans engagement.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with J. Staiger, K. Lauret (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Hartmann, Becky	Meet with M. Lonnemann, T. Berland, S. Chang (Deloitte) to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Finalize tools Gitlab documentation.	\$0.00	0.9	\$0.00
Hoye, Jim	Review Endeavor process narrative for ability to promote.	\$0.00	0.4	\$0.00
Hoye, Jim	Review evidence provided for system authentication testing and update documentation regarding same.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Sears and Sears Auto Point of Sale polling documentation.	\$0.00	0.6	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte) for Point of Sale polling and sears rent expense controls.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with S. Khobragade, T Williams (Sears), M. Smietanski (Deloitte) regarding Point of Sale polling and system authentication testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Finalize general information technology control documentation.	\$0.00	1.3	\$0.00
Hoye, Jim	Address notes for Sears rent expense controls.	\$0.00	0.6	\$0.00
Hoye, Jim	Perform second round of updating backup schedules documentation.	\$0.00	0.2	\$0.00
Hoye, Jim	Reconcile open items outstanding from Internal Audit for status meeting.	\$0.00	0.8	\$0.00
Hoye, Jim	Review new evidence from SHC Information Technology Group for backup schedules testing.	\$0.00	0.8	\$0.00
Hoye, Jim	Email K. Riordan (Deloitte) about Sears and Sears Auto Point of Sale Polling.	\$0.00	0.3	\$0.00
Jaiswal, Himanshu	Document cash flow statement work paper footnotes.	\$0.00	1.6	\$0.00
Jaiswal, Himanshu	Document cash flow statement workpaper for Q3'18.	\$0.00	2.9	\$0.00
Jaiswal, Himanshu	Document cash flow proof for Q3'18.	\$0.00	3.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Jha, Abhinav	Document certification logs for entity level review as part of required quarterly review procedures	\$0.00	1.2	\$0.00
Jha, Abhinav	Perform balance sheet and income statement Essbase pulls to review client data to test the accuracy of Long term debt.	\$0.00	1.8	\$0.00
Jha, Abhinav	Perform tie-out procedures over the Guarantor/Non-Guarantor footnote to review the accuracy of the client obtained schedule.	\$0.00	2.2	\$0.00
Jha, Abhinav	Update the Guarantor/Non-Guarantor workpaper and pull the numbers from clients querying tool for the general ledger.	\$0.00	0.8	\$0.00
Kohn, Barry	Discuss with J. Berry (Deloitte) to discuss scope of Focus Support Program review for fiscal year 2019.	\$0.00	0.5	\$0.00
Lauret, Kyle	Review background checks for new Sears executives and Board of Director members.	\$0.00	0.4	\$0.00
Lauret, Kyle	Review changes to third quarter balance sheet and income statement to understand fluctuations as part of quarterly review procedures.	\$0.00	0.4	\$0.00
Lauret, Kyle	Review third quarter audit committee communications pertaining to the bankruptcy filing and potential accounting implications	\$0.00	0.6	\$0.00
Lauret, Kyle	Discuss with J. Berry, L. McDonnell, J. Staiger (Deloitte) to discuss updates to engagement staffing and update third quarter and audit timeline plan.	\$0.00	0.6	\$0.00
Lauret, Kyle	Review quarterly entity listing update for purposes of monitoring the firm's independence.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Lauret, Kyle	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger (Deloitte) to discuss engagement staffing plan and update on third quarter review matters.	\$0.00	1.5	\$0.00
Liu, Sky	Compile executed statement of work/engagement letter/work order for the compliance system referenced.	\$0.00	1.2	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, J. Staiger (Deloitte) and N. Sinha (Sears) to discuss the 3rd quarter financial planning and reporting update for purposes of informing quarterly review.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell (Deloitte) and K. Schaefer (Sears) to discuss the 3rd quarter inventory management update for purposes of informing quarterly review.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with R. Hartmann, T. Berland, S. Chang (Deloitte) to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Nguyen, Donna	Meet with M. Allen, B. Bougadis, J. Colletti, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update third quarter request list to request additional post close journal entries.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update project plan for debt footnote support received	\$0.00	0.3	\$0.00
Nguyen, Donna	Update apparel forecast substantive testing workpaper with support received from client.	\$0.00	1.2	\$0.00
Nguyen, Donna	Research guidance for Q3 related party disclosure.	\$0.00	1.2	\$0.00
Nguyen, Donna	Review apparel forecast support for completeness and follow up with client on missing information.	\$0.00	2.1	\$0.00
Nguyen, Donna	Update materiality memorandum for Q3.	\$0.00	2.6	\$0.00
Riordan, Katy	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Riordan, Katy	Update the store closure analysis testing for updated draft file from the client and net present value calculations.	\$0.00	1.1	\$0.00
Riordan, Katy	Perform Q3 income statement analytics testing.	\$0.00	0.7	\$0.00
Riordan, Katy	Review Deloitte staff work on the Q3 income statement analytics testing.	\$0.00	0.7	\$0.00
Rosi, Matthew	Meet with M. Allen, B. Bougadis, J. Colletti, D. Nguyen, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Rosi, Matthew	Meet held with T. Willis, M. Ellerby (Sears), P. Sorenson (Deloitte) to discuss purchase order and receiving report matching control and quarterly updates to the PO/receipt matching process.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, P. Vajhala (Deloitte) for Point of Sale polling and sears rent expense controls.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with S. Khobragade, T Williams (Sears), J. Hoyer (Deloitte) regarding Point of Sale polling and system authentication testing.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Onboard new SHC engagement team member, D. Mason (Deloitte), and outline responsibilities for interim testing.	\$0.00	2.7	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss general IT controls testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda and compile agendas in preparation for internal audit weekly meeting and financial audit team progress meeting week of 11/19.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), A. Klus, D. Tangen, T. Williams (Sears) to discuss production lockdown review approach different from prior years.	\$0.00	0.6	\$0.00
Sorenson, Peter	Meet with M. Allen, B. Bougadis, J. Colletti, D. Nguyen, M. Rosi, K. Straub (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Sorenson, Peter	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Sorenson, Peter	Meet with T. Willis, M. Ellerby (Sears), M. Rosi (Deloitte) to discuss purchase order and receiving report matching control and quarterly updates to the PO/receipt matching process.	\$0.00	1.1	\$0.00
Sorenson, Peter	Assess client support and explanation for the fluctuations found in the analytical procedures performed on various income statement accounts to consider whether if the fluctuations appear reasonable based on the information provided	\$0.00	2.1	\$0.00
Staiger, Jt	Assess bankruptcy matters internal audit will need to address for third quarter filing	\$0.00	1.5	\$0.00
Staiger, Jt	Assess bankruptcy matters internal audit will need to address for third quarter filing	\$0.00	0.6	\$0.00
Staiger, Jt	Discuss with J. Berry, L. McDonnell, K. Lauret (Deloitte) to discuss updates to engagement staffing and update third quarter and audit timeline plan.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with L. McDonnell, M. Lonnemann (Deloitte) and N. Sinha (Sears) to discuss the 3rd quarter financial planning and reporting update for purposes of informing quarterly review.	\$0.00	0.7	\$0.00
Staiger, Jt	Assess firm resources and create schedule delegating responsibilities and deadlines for the team	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Staiger, Jt	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with L. McDonnell, K. Lauret (Deloitte) to discuss engagement staffing plan and update on third quarter review matters	\$0.00	1.5	\$0.00
Straub, Kelsey	Document additional details surrounding the sale of the Sears Home Improvement Products business in our memo of Company current events during the quarter	\$0.00	1.4	\$0.00
Straub, Kelsey	Investigate fluctuations in the Company's short term and long term debt balances from second quarter 2018 to third quarter 2018	\$0.00	3.7	\$0.00
Straub, Kelsey	Meet with M. Allen, B. Bougadis, J. Colletti, D. Nguyen, M. Rosi, P. Sorenson (Deloitte) to discuss project plan updates inclusive of inventory cycle count observations.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with J. Staiger, B. Hartmann (Deloitte), and other team members to discuss priorities, assess status across the areas of the engagement, inclusive of Kmart Puerto Rico Operations Statutory Audit.	\$0.00	0.9	\$0.00
Straub, Kelsey	Document recent Company events that occurred during the third quarter of 2018, including the timeline of bankruptcy court dates.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), A. Klus, D. Tangen, T. Williams (Sears) to discuss production lockdown review approach different from prior years.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoye (Deloitte) for Point of Sale polling and sears rent expense controls.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/19/2018				
Vajhala, Phani Kiran	Meet with P. M. Smietanski (Deloitte) to discuss general IT controls testing updates and outstanding follow-ups needing to be communicated to Internal Audit/IT Compliance.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret (Deloitte) to discuss engagement staffing plan and update on third quarter review matters.	\$0.00	1.5	\$0.00
Weinert McDonnell, Lesley	Review recent press articles and other current documentation related to Sears for purposes of informing risk assessment for 3rd quarterly review.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry, J. Staiger, K. Lauret (Deloitte) to discuss updates to engagement staffing and update third quarter and audit timeline plan.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with M. Lonnemann (Deloitte) and K. Schaefer (Sears) to discuss the 3rd quarter inventory management update for purposes of informing quarterly review.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Meet with M. Lonnemann, J. Staiger (Deloitte) and N. Sinha (Sears) to discuss the 3rd quarter financial planning and reporting update for purposes of informing our quarterly review.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Discuss with J. O'Dell (Deloitte) regarding staffing audit staff members to assist with generating the monthly operating reports.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review status summary documentation for accounting for liabilities subject to compromise.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss with J. O'Dell (Deloitte) regarding staffing audit staff members to assist with generating the monthly operating reports.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Berggren, Maureen	Call with T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of automated controls.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Berry, Jim	Meet with L. McDonnell, K. Lauret, P. Sorenson, D. Nguyen (Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Bougadis, Blake	Review audit committee communication deck for 3rd quarter changes.	\$0.00	0.8	\$0.00
Bougadis, Blake	Assess closed store reserve data by using lease and sublease data as resources to account for net present value, then compare differences to company's data.	\$0.00	1.7	\$0.00
Bougadis, Blake	Perform detail expansion for business units in Sears general ledger querying tool on accounts for corporate adjustments in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Chang, Stephen	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Dixon, Teagan (TJ)	Call with T. Dixon, P. Vajhala, M. Smietanski (Deloitte) regarding updates and progress of automated controls.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Hermanson, Tom	Review SHC Q3 workpapers; discuss tax issues with L. Meerschaert (SHC).	\$0.00	3.0	\$0.00
Hoye, Jim	Finalize documentation for system authentication testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Finalize documentation for system authentication.	\$0.00	0.3	\$0.00
Hoye, Jim	Finalize documentation for access provisioning Import 2000 system.	\$0.00	0.4	\$0.00
Hoye, Jim	Perform testing for infrastructure admin access review.	\$0.00	2.6	\$0.00
Hoye, Jim	Review newly provided backup schedules evidence and update documentation.	\$0.00	0.2	\$0.00
Hoye, Jim	Discussion with M. Smietanski (Deloitte) regarding access reviews testing, general status updates and project timeline, potential exceptions, and ability to promote Endeavor.	\$0.00	1.1	\$0.00
Hoye, Jim	Email internal audit regarding system authentication.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Hoye, Jim	Email Internal Audit regarding testing strategy for infrastructure admin access reviews.	\$0.00	0.3	\$0.00
Jain, Chetna	Review certification logs for entity level control testing as part of quarterly procedures for 10Q review.	\$0.00	2.0	\$0.00
Jaiswal, Himanshu	Document additional updates regarding the operating effectiveness for Sears Transaction testing.	\$0.00	1.4	\$0.00
Jaiswal, Himanshu	Update Sears Transaction testing workpaper to reflect changes in the Sears revenue process after performance of annual walkthrough.	\$0.00	2.1	\$0.00
Jaiswal, Himanshu	Document cash flow statement work paper regarding the increase in cash outflows in deferred income taxes and deferred debt issuance costs.	\$0.00	2.2	\$0.00
Jaiswal, Himanshu	Document cash flow statement work paper regarding the increase in cash inflows due to a variety of new debt agreements made by the Company	\$0.00	2.3	\$0.00
Jha, Abhinav	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	1.2	\$0.00
Jha, Abhinav	Pull Essbase data (client software database) to update the balance sheet to reflect changes in trial balance due to additional post close journal entries made by the Company.	\$0.00	0.7	\$0.00
Jha, Abhinav	Pull Essbase data (client software database) to update the income statement to reflect changes in trial balance due to additional post close journal entries made by the Company.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Jha, Abhinav	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	1.8	\$0.00
Jha, Abhinav	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Balester, P. Sorenson (Deloitte) to assess testing approach over self-insurance actuarial data.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, K. Lauret, P. Sorenson and D. Nguyen (All Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.5	\$0.00
Lonnemann, Malorie	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Lonnemann, Malorie	Prepare for meeting to discuss priorities, status of engagement, and weekly to-dos inclusive of pension testing.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Research Deloitte guidance regarding liquidity for preparation of meeting related to the quarter liquidity memo.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with K. Straub (Deloitte) on edits to be made to quarter liquidity memo.	\$0.00	1.3	\$0.00
Nguyen, Donna	Discuss with the Deloitte team the progress of the Q3 contract reviews and if any client follow-ups are necessary.	\$0.00	0.5	\$0.00
Nguyen, Donna	Prepare property, plant and equipment (PP&E) cash flow.	\$0.00	1.1	\$0.00
Nguyen, Donna	Send board of director minutes and materials from board of director meetings to P. Nanda (Deloitte) to summarize.	\$0.00	1.6	\$0.00
Nguyen, Donna	Update property, plant, and equipment cash flow workpaper with support obtained from M. Huron (Sears).	\$0.00	1.8	\$0.00
Nguyen, Donna	Close senior notes on property, plant, and equipment workpaper.	\$0.00	1.9	\$0.00
Nguyen, Donna	Update third quarter request list to request additional post close journal entries.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update project plan for various business unit profit/loss control testing instances statuses.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with J. Berry, L. McDonnell, K. Lauret, P. Sorenson (Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding access reviews testing, general status updates and project timeline, and potential exceptions.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), A. Klus, S. Emricson, T. Williams (Sears Holdings) to discuss access to production is restricted and review for FY18.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Staiger, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Prepare meeting agenda and status workpaper tracker for IT IA weekly status meeting, Financial Audit weekly status team, and internal update.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears) on the inventory management system database conversion.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Address notes to automated expenditure controls.	\$0.00	1.9	\$0.00
Sorenson, Peter	Meet with L. McDonnell, J. Balester, K. Lauret (Deloitte) to assess testing approach over self-insurance actuarial data.	\$0.00	0.4	\$0.00
Sorenson, Peter	Meet with J. Berry, L. McDonnell, K. Lauret, D. Nguyen (Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with T. Zielecki (Sears), L. McDonnell (Deloitte) to discuss the third quarter 2018 supply chain update.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Straub, Kelsey	Review workpaper documenting balance sheet asset account fluctuations during the third quarter 2018	\$0.00	3.8	\$0.00
Straub, Kelsey	Edit and update project plan for progression of documenting the Company's summary of 2018 third quarter events	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt and interest testing progression for week of 11/23 and develop a timeline to completion	\$0.00	1.1	\$0.00
Straub, Kelsey	Meet with M. Lonnemann (Deloitte) on edits to be made to quarter liquidity memo.	\$0.00	1.3	\$0.00
Vajhala, Phani Kiran	Meet with J. Staiger, M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears) on the inventory management system database conversion.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren, T. Dixon, M. Smietanski (Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), A. Klus, S. Emricson, T. Williams (Sears Holdings) to discuss access to production is restricted and review for FY18.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Discuss with S. Brokke, J. Drosopoulos (Sears) regarding 3rd quarter review status and impact of bankruptcy filing on planned procedures.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Meet with T. Zielecki (Sears), J. Staiger (Deloitte) to discuss the third quarter 2018 supply chain update.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Balester, K. Lauret, P. Sorenson (Deloitte) to assess testing approach over self-insurance actuarial data.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review draft valuation models provided by Sears management to ensure their models are aligned with ASC 350 guidance (Goodwill and intangible assets impairment).	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, P. Sorenson, D. Nguyen (Deloitte) to discuss disclosure of related party relationship that ended prior to the end of the reporting period.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review benefit plan pricing and acceptance documentation.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Discuss with D. Dodson, K. Lauret (Deloitte) to assess independence matters related to Sears statutory audits.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Research valuation models provided by Sears management for purposes of testing goodwill and intangible assets for impairment.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review draft valuation models provided by Sears management to ensure their models are aligned with ASC 350 guidance (Goodwill and intangible assets impairment).	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/20/2018				
Weinert McDonnell, Lesley	Prepare draft documentation of potentially independence-impairing relationship between Sears Puerto Rico and Assurant - required procedure before issuance of 2017 statutory opinion.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, S. Chang to discuss weekly leadership update meeting and audit status inclusive of Sears third quarter 10-Q liabilities subject to compromise disclosures.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Review proposed tax services to Sears India.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Research of Deloitte independence policies for permissibility of services to an attest client.	\$0.00	0.3	\$0.00
11/21/2018				
Chang, Stephen	Prepare transition plan for areas of responsibility between managers during time of leave.	\$0.00	0.7	\$0.00
Jain, Chetna	Review certification logs for entity level control testing as part of quarterly procedures for 10Q review.	\$0.00	2.0	\$0.00
Jain, Yash R	Review fixed assets useful life analysis workpaper prepared by A. Jha (Deloitte).	\$0.00	1.3	\$0.00
Jain, Yash R	Update the schedule of team responsibilities and deadlines after considering bankruptcy matters for the 10Q review	\$0.00	0.8	\$0.00
Jain, Yash R	Review the trial balance of the company's presented financial statements prepared by A. Jha (Deloitte) and assess accuracy.	\$0.00	1.2	\$0.00
Jaiswal, Himanshu	Prepared SHC's management rep letter for Q3'18	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Document the calculation of Earnings Per Share (EPS) for Sears Q3'18.	\$0.00	2.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/21/2018				
Jaiswal, Himanshu	Create schedule of Earnings Per Share (EPS) calculation in order to independently verify the Company's calculation	\$0.00	3.1	\$0.00
Jha, Abhinav	Document certification logs for entity level review as part of required quarterly review procedures	\$0.00	1.4	\$0.00
Jha, Abhinav	Document findings of RGIS (a third party service organization) confirmations for their inventory valuations for future inventory testing	\$0.00	0.5	\$0.00
Jha, Abhinav	Perform balance sheet Essbase pulls to update the Trial Balance testing workpaper due to post close entries made by the client	\$0.00	0.8	\$0.00
Jha, Abhinav	Perform income statement Essbase pulls to update the Trial Balance testing workpaper due to post close entries made by the client	\$0.00	1.3	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.3	\$0.00
Nguyen, Donna	Update base project plan to reflect progress of interim workpapers.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update the cash flow for additional support received from M. Huron (Sears).	\$0.00	1.9	\$0.00
Nguyen, Donna	Update the Q3 cash flow for the remaining open items before sending to audit senior for review.	\$0.00	2.0	\$0.00
Nguyen, Donna	Close audit senior notes/comments on the cash flow.	\$0.00	3.9	\$0.00
Rosi, Matthew	Review notes on evaluation of quarterly/yearly misstatements.	\$0.00	1.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/21/2018				
Sorenson, Peter	Review client explanations/support gathered for fluctuations in a variety of income statement accounts found after our previously performed analytical procedures	\$0.00	0.9	\$0.00
Straub, Kelsey	Draft email to audit team outlining the upcoming projects that our India team will prepare and which team member is in charge of project	\$0.00	1.2	\$0.00
11/22/2018				
Jain, Yash R	Prepare fixed asset impairment workpaper per the Accounting Standard Codification 360, the relevant impairment guidance.	\$0.00	3.6	\$0.00
Jaiswal, Himanshu	Send Updates and track for Sears and Kmart transaction testing workpapers to manage completion of all necessary workpapers	\$0.00	3.5	\$0.00
Jaiswal, Himanshu	Document Round 5 Board of Director's Minutes pertaining to the bankruptcy filing and potential accounting implications associated.	\$0.00	3.5	\$0.00
Jha, Abhinav	Perform RGIS (a third party service provider) confirmation workpaper Essbase pulls in order to assess accuracy of the service provider's valuation of inventory.	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform Essbase pull for balance sheet and income statement in order to assess changes from various time frames as part of our quarterly analytical procedures	\$0.00	2.0	\$0.00
Jha, Abhinav	Document Budget vs Actual work performed by engagement team members to determine efficiency of client work	\$0.00	2.0	\$0.00
11/23/2018				
Sal, TANMOY	Update the revenue trace transactions for transaction testing as part of quarterly procedures	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/24/2018				
Jain, Yash R	Review earnings per share workpaper prepared by H. Jaiswal (Deloitte) to assess testing on the review of the Company's EPS calculation.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Clear notes on Earnings Per Share (EPS) calculation work paper.	\$0.00	0.8	\$0.00
Surya Teja, Raavi	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	4.5	\$0.00
11/25/2018				
Hoye, Jim	Test Privileged Access Review of Information Used in Control verification.	\$0.00	1.2	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding backups testing and Sears rent expense controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Finalize Sears and Sears Auto Point of Sale polling documentation.	\$0.00	0.4	\$0.00
Straub, Kelsey	Research the accounting for netting a sales tax reserve against the liability account based on the Company's request.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit engagement team's memo on the Company's liquidity position by updating for questions posed by additional review partners	\$0.00	1.3	\$0.00
Straub, Kelsey	Review workpaper documenting balance sheet liability account fluctuations during the third quarter 2018	\$0.00	2.1	\$0.00
11/26/2018				
Adorno, Dan	Work on calculations for Kmart Non Productive Inventory with J. Kurpinski (Sears).	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Allen, Michael	Update documentation of Q3'18 Balance Sheet Analytic (assets) showing the client explanation for the increase in Restricted cash.	\$0.00	1.7	\$0.00
Allen, Michael	List and inquire of employees of clients who made post close journal entries as part of our quarterly procedures.	\$0.00	2.1	\$0.00
Allen, Michael	Review post-close journal entry listing received by client and assess which entries need further explanation from client as part of our quarterly procedures.	\$0.00	2.6	\$0.00
Allen, Michael	Meet with D. Nguyen (Deloitte) to assess Q3'18 post close journal entries made by client and begin drafting documentation in the journal entry memo.	\$0.00	0.6	\$0.00
Berggren, Maureen	Review two GITC tools testing working papers (SiPass, ServiceNow).	\$0.00	0.3	\$0.00
Berggren, Maureen	Meet with G. Yauch, T. Dixon, J. Staiger (Deloitte) to discuss testing status and issues associated with IT specialist procedures.	\$0.00	0.3	\$0.00
Berggren, Maureen	Call with T. Dixon, G. Yauch (Deloitte) regarding updates of automated systems.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with B. Hartmann, M. Lonnemann, J. McManus, K. Riordan, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Berland, Taylor	Review the assets and liabilities balance sheet analytics for Q3 review and assess whether fluctuations found in a variety of balance sheet accounts are reasonable considering client explanations and Deloitte findings	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Berland, Taylor	Meet with B. Hartmann, M. Lonnemann, J. Staiger (Deloitte) to regroup on engagement priorities and work for the week inclusive of testing over store closures.	\$0.00	0.3	\$0.00
Bougadis, Blake	Update Sears income statement analytic for revenue drivers details.	\$0.00	3.1	\$0.00
Colletti, James	Update the gross margin council minutes workpaper for Inventory Valuation Analytical Procedures (IVAP) based on changes from previous quarter	\$0.00	1.9	\$0.00
Colletti, James	Configure the gross margin council minutes workpaper in order to perform Inventory Valuation Analytical Procedures as part of recurring quarterly procedures	\$0.00	1.9	\$0.00
Colletti, James	Draft emails to Deloitte team regarding Inventory Valuation Analytical Procedure (IVAP) testing.	\$0.00	0.2	\$0.00
Colletti, James	Format Inventory testing workpaper and update documentation based on client support received for selections (Purchase order numbers, proof of payment and review, and vendor.	\$0.00	0.8	\$0.00
Colletti, James	Compile requests listing of requests for client to perform Inventory Valuation Analytical Procedures	\$0.00	0.9	\$0.00
Dixon, Teagan (TJ)	Call with G. Yauch (Deloitte) regarding updates of automated systems.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with G. Yauch, M. Berggren, J. Staiger (Deloitte) to discuss testing status and issues associated with IT specialist procedures.	\$0.00	0.3	\$0.00
Enkhbayar, Tuya	Meet with T. Hermanson, V. Norell (Deloitte Tax) regarding implications of interest limitation guidance (163j) to Sears Holding corporation.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Enkhbayar, Tuya	Meet with T. Enkhbayar, T. Hermanson, N. Virary (Deloitte) to discuss deferred tax liability benefit as a result of 163(j) tax reform effects on deferreds.	\$0.00	1.0	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with T. Berland, M. Lonnemann, J. Staiger (Deloitte) to regroup on engagement priorities and work for the week inclusive of testing over store closures.	\$0.00	0.3	\$0.00
Hartmann, Becky	Meet with T. Berland, M. Lonnemann, J. McManus, K. Riordan, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Hartmann, Becky	Complete draft of pricing form for the Sears Holdings 2018 Benefit Plans audit engagement and of the client continuance risk assessment profile for the 2018 Sears Holdings Savings Plans audit engagement.	\$0.00	1.7	\$0.00
Hartmann, Becky	Draft pricing form for the 2018 Sears Holdings Benefit Plans audit engagement.	\$0.00	1.8	\$0.00
Hermanson, Tom	Meet with T. Enkhbayar, T. Hermanson, N. Virary (Deloitte) to discuss deferred tax liability benefit as a result of 163(j) tax reform effects on deferreds.	\$0.00	1.0	\$0.00
Hermanson, Tom	Meet with T. Enkhbayar, V. Norell (Deloitte Tax) regarding implications of tax Interest Limitation Guidance (163j) to Sears Holding corporation.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Hoye, Jim	Analyze and follow up with S. Haywood (Sears) via email regarding Sears Subsidy Information System user access review.	\$0.00	0.2	\$0.00
Hoye, Jim	Prepare for call with internal audit by analyzing internal audit's access review scoping.	\$0.00	0.3	\$0.00
Hoye, Jim	Review newly provided backups schedules evidence for system control.	\$0.00	1.1	\$0.00
Hoye, Jim	Email Internal Audit regarding access review application scoping.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding access reviews testing strategy and next steps.	\$0.00	0.2	\$0.00
Hoye, Jim	Review and assess documentation of backup testing.	\$0.00	0.8	\$0.00
Hoye, Jim	Perform Second round of preparation for call with internal audit by analyzing internal audit's access review scoping.	\$0.00	0.5	\$0.00
Hoye, Jim	Discuss with P. Vajhala, M. Smietanski (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding access review scoping and testing.	\$0.00	1.3	\$0.00
Hoye, Jim	Finalize documentation for PeopleSoft General Ledger control.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding access reviews testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft email to Deloitte Team Members regarding access reviews testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Address notes and adjust documentation for Sears and Sears Auto Point of Sale polling controls.	\$0.00	1.4	\$0.00
Hoye, Jim	Update agenda for internal audit status meeting.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Hoye, Jim	Meet with M. Smietanski (Deloitte), D. Tangen, K. Thorat (Sears) regarding access reviews testing and scoping.	\$0.00	0.2	\$0.00
Jain, Yash R	Draft email to J. McManus (Deloitte) on requests still outstanding for inventory control testing so he can follow-up with S. Brooke (Sears) to ensure those requests are fulfilled in a timely manner	\$0.00	0.2	\$0.00
Jain, Yash R	Review the compliance of the procedures performed over cash balance using the Deloitte Way Workflows (a tool used by Deloitte to ensure all compliance requirements are met).	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Document Board of Director minutes regarding significant company matters that could impact audit procedures.	\$0.00	1.5	\$0.00
Jha, Abhinav	Document changes in Trial Balance workpaper due to post close entries made by the Company that resulted in significant Income Statement accounts to change (Total cost and expenses, Income before taxes, and Net Income)	\$0.00	0.2	\$0.00
Jha, Abhinav	Update trial balance documentation for balance sheet and Income statement highlighting differences caused by post close entries made by the client and send to the team so they can see the differences as well	\$0.00	1.8	\$0.00
Kapecki, Kenneth	Review property impairment fair value procedures for purposes of Sears third quarter review	\$0.00	2.0	\$0.00
Lauret, Kyle	Review third quarter Deloitte audit committee communications to analyze whether there are any high risk areas to focus on in Q3'18 review.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Lonnemann, Malorie	Meet with T. Berland, B. Hartmann, J. McManus, K. Riordan, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Review Inventory Valuation Analytical Procedures performed quarterly and assess sufficiency of documentation	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Review quarterly reporting items, including the management representation letter and summary of misstatements.	\$0.00	2.8	\$0.00
Lonnemann, Malorie	Meet with T. Berland, B. Hartmann, J. Staiger (Deloitte) to regroup on engagement priorities and work for the week inclusive of testing over store closures.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Discuss with S. Chang (Deloitte) to coordinate transition in workflow while he is out on leave of absence.	\$0.00	0.7	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding access review scoping and testing.	\$0.00	1.3	\$0.00
Mason, David	Draft admin access review workpaper for the new price application.	\$0.00	1.1	\$0.00
Mason, David	Draft administrative access review documentation for MARS, the marketing expense application.	\$0.00	1.1	\$0.00
McManus, Joseph	Meet with T. Berland, B. Hartmann, M. Lonnemann, K. Riordan, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the "provided by client" request listing for support requests pertaining to Quarter 3 and bankruptcy procedures.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
McManus, Joseph	Meet with C. Fitzgerald, and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.6	\$0.00
Nguyen, Donna	Meet with M. Allen (Deloitte) to assess Q3'18 post close journal entries made by client and begin drafting documentation in the journal entry memo.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update property plant & equipment (PP&E) cash flow.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update third quarter project plan to show apparel lookback analysis went through review.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update status of cash flow support needed on third quarter client request list.	\$0.00	0.4	\$0.00
Nguyen, Donna	Add supporting documentation to property plant & equipment (PP&E) cash flow.	\$0.00	2.8	\$0.00
Riordan, Katy	Meet with T. Berland, B. Hartmann, M. Lonnemann, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss priorities including composing assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Riordan, Katy	Update the Q3 review provided by client (PBC) lists for current requests and requests anticipated within the next few days.	\$0.00	0.4	\$0.00
Riordan, Katy	Update the Q2 interim provided by client (PBC) lists for current requests and requests anticipated within the next few weeks.	\$0.00	0.4	\$0.00
Rosi, Matthew	Document misstatement findings and evaluate significance as part of a required quarterly procedure	\$0.00	3.8	\$0.00
Rothstein, Louis	Draft memo to document property impairment analysis for purposes of Sears third quarter review	\$0.00	6.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears) on the inventory management system database conversion.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala, J. Hoyer (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte), D. Tangen, K. Thorat (Sears) regarding access reviews testing and scoping.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding access reviews testing strategy and next steps.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda and compile agendas in preparation for internal audit weekly meeting and financial audit team progress meeting.	\$0.00	3.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups to be communicated to Internal Audit/IT compliance.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with T. Berland, B. Hartmann, M. Lonnemann, J. McManus, K. Riordan, K. Straub (Deloitte) to discuss priorities including composing our assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Staiger, Jt	Assess firm resources and create schedule delegating responsibilities and deadlines for the team	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Staiger, Jt	Meet with T. Berland, B. Hartmann, M. Lonnemann (Deloitte) to regroup on engagement priorities and work for the week inclusive of testing over store closures.	\$0.00	0.3	\$0.00
Staiger, Jt	Prepare for discussion related to testing status and issues associated with IT specialist procedures.	\$0.00	0.7	\$0.00
Straub, Kelsey	Edit engagement team's memo on the Company's third quarter recent events by updating for questions posed by additional review partners	\$0.00	1.8	\$0.00
Straub, Kelsey	Edit our memo on the Company's liquidity position for the Company's updated liquidity disclosures during the third quarter 2018	\$0.00	2.4	\$0.00
Straub, Kelsey	Prepare for discussion related to sales tax netting questions.	\$0.00	0.2	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Hartmann, M. Lonnemann, J. McManus, K. Riordan, J. Staiger (Deloitte) to discuss priorities including composing our assessment of management's going concern disclosure.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Discuss with J. Hoyer, M. Smietanski (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT Compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss General IT Control testing updates and outstanding follow-ups to be communicated to Internal Audit/IT compliance.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Review automated control workpaper related to system application.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/26/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (Sears) on the inventory management system database conversion.	\$0.00	0.3	\$0.00
Viray, Norell	Prepare recalculation of indefinite lived deferred tax benefit to be recorded for the Q3 tax provision.	\$0.00	1.3	\$0.00
Viray, Norell	Meet with T. Enkhbayar, T. Hermanson, N. Virary (Deloitte) to discuss deferred tax liability benefit as a result of 163(j) tax reform effects on deferred.	\$0.00	1.0	\$0.00
Viray, Norell	Prepare workpaper and recalculation of indefinite lived deferred tax benefit to be recorded for the Q3 tax provision.	\$0.00	2.0	\$0.00
Yauch, Glenn	Meet with T. Dixon, M. Berggren, J. Staiger (Deloitte) to discuss testing status and key issues associated with IT specialist procedures.	\$0.00	0.3	\$0.00
Yauch, Glenn	Call with T. Dixon (Deloitte) regarding updates of automated systems.	\$0.00	0.4	\$0.00
11/27/2018				
Allen, Michael	Re-pull client general ledger data that changed for balance sheet analytics documentation (Assets and Liabilities).	\$0.00	0.6	\$0.00
Allen, Michael	Create schedule of the newly created Liabilities Subject to Compromise account (due to bankruptcy) in order to test the completeness and accuracy of the account	\$0.00	1.8	\$0.00
Allen, Michael	Update post close documentation based on client support received via email and meetings with M. Huron and K. Stopen (Sears).	\$0.00	2.7	\$0.00
Allen, Michael	Update documentation of balance sheet analytic (Liabilities) based on K. Straub (Senior- Deloitte) and T. Berland (Manager- Deloitte) notes received.	\$0.00	3.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Allen, Michael	Meet with D. Nguyen (Deloitte) and K. Stopen (Sears) to discuss Keith's Q3'18 post close journal entries.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Berland, Taylor	Meet with B. Hartmann, K. Lauret, M. Lonnemann, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss staff work product quality for audit for the period of September through November.	\$0.00	0.5	\$0.00
Berland, Taylor	Review current portion of long-term debt balance sheet fluctuation from Q3 2017 to Q3 2018 to analyze whether if the fluctuation appears reasonable.	\$0.00	0.9	\$0.00
Bougadis, Blake	Pull business unit data using Sears general ledger querying tool accounts for corporate adjustments in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	0.7	\$0.00
Bougadis, Blake	Update Sears income statement analytic for store closure data, including its effect on investigations into business unit details.	\$0.00	2.5	\$0.00
Colletti, James	Inquire of B. Chapman (Sears) for explanation of fluctuations in inventory found during our Inventory Valuation Analytical Procedures (IVAP).	\$0.00	0.6	\$0.00
Colletti, James	Update the gross margin council minutes workpaper for Inventory Valuation Analytical Procedures (IVAP) based on changes from previous quarter	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Colletti, James	Perform independent Essbase pulls of various segments of Sears business as a component of our Inventory Valuation Analytical Procedures (IVAP) testing, which is a quarterly procedure performed by Deloitte audit.	\$0.00	0.4	\$0.00
Enkhbayar, Tuya	Review the Q3 valuation allowance workpaper for income tax testing.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Make initial edits to the Q3 Sears impairment memo.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Enhance documentation of the quarter 3 revenue recognition workpaper.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with C. McShane, K. Straub, K. Riordan, P. Sorenson, J. McManus (Deloitte) to discuss staff work product quality for audit for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Email internal specialists fair value specialists to schedule a status call.	\$0.00	0.2	\$0.00
Fitzgerald, Connor	Update the base audit inventory project plan for status changes on November 27th.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Update the quarter 3 audit committee PowerPoint presentation with Chapter 11 bankruptcy guidance.	\$0.00	1.7	\$0.00
Fitzgerald, Connor	Assess testing issues associated with Kmart non-productive inventory testing.	\$0.00	2.4	\$0.00
Fitzgerald, Connor	Review inventory control support from R. Buenaventura (Sears).	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update the quarter three summary of misstatements workpaper.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Analyze the quarter three revenue recognition workpaper.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Hartmann, Becky	Meet with T. Berland, K. Lauret, M. Lonnemann, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss staff performance and work product quality for the period of September through November.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding NDJ accrual process.	\$0.00	0.3	\$0.00
Hoye, Jim	Address notes and update documentation for the Sears and Sears Auto Point of Sale polling controls.	\$0.00	0.9	\$0.00
Hoye, Jim	Access reviews on information provided by entity analysis.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding access reviews, Kmart take with sale access review, and next steps.	\$0.00	2.1	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding access reviews, Kmart take with sale access review, Sears Auto point of sale system polling, and next steps.	\$0.00	1.1	\$0.00
Hoye, Jim	Discussion with P. Vajhala, M. Smietanski (Deloitte) regarding exceptions and Tivoli Workload Scheduler access review.	\$0.00	0.5	\$0.00
Hoye, Jim	Perform review of access to Distribution Operating System.	\$0.00	0.4	\$0.00
Jha, Abhinav	Document all business unit leaders and review their representation letters in confirmation logs as part of quarterly procedures	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Jha, Abhinav	Update trial balance documentation for balance sheet and income statement for Q3'18 due in a post close entry made by the client that changed interest expense and Long-term debt.	\$0.00	1.5	\$0.00
Kapecki, Kenneth	Review industry metrics for purposes of property impairment analysis	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with L. McDonnell (Deloitte) to discuss priorities of audit-related responsibilities.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with T. Berland, B. Hartmann, M. Lonnemann, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss staff work product quality for audit for the period of September through November.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	1.6	\$0.00
Lonnemann, Malorie	Review draft of the 10Q to provide comments to management regarding new footnote added to the 10Q (Bankruptcy footnote).	\$0.00	2.4	\$0.00
Lonnemann, Malorie	Meet with T. Berland, B. Hartmann, K. Lauret, J. McManus, J. Staiger, K. Straub (Deloitte) to discuss staff work product quality for audit for the period of September through November.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Mason, David	Draft administrative access review workpaper for general ledger application.	\$0.00	1.5	\$0.00
Mason, David	Draft access review workpaper covering the PeopleSoft financial reporting application.	\$0.00	1.6	\$0.00
Mason, David	Draft admin access review workpaper for treasury web application.	\$0.00	1.3	\$0.00
Mason, David	Draft a list of the common control exceptions where users were marked for removal and the date of the latest access listing is missing for follow up.	\$0.00	0.5	\$0.00
Mason, David	Update access review workpaper for retail inventory method application based on updated client information.	\$0.00	1.6	\$0.00
Mason, David	Draft access review workpaper for PeopleSoft application.	\$0.00	0.6	\$0.00
McManus, Joseph	Update the "provided by client" support requests listing for updates and new needs for Kmart Puerto Rico and Kmart Puerto Rico tax schedule preparation.	\$0.00	1.1	\$0.00
McManus, Joseph	Review automated interface from General Ledger to Business Objects Daily Balancing Report automated control workpaper prepared by M. Allen (Deloitte).	\$0.00	1.1	\$0.00
McManus, Joseph	Review inventory valuation analytical procedures workpaper prepared by J. Colletti (Deloitte).	\$0.00	1.3	\$0.00
McManus, Joseph	Assign Legal Reserve Summary to US India team for preparation.	\$0.00	0.3	\$0.00
McManus, Joseph	Update the Base Audit, Third Quarter, and Bankruptcy Procedures project plans for changes in request status.	\$0.00	0.3	\$0.00
McManus, Joseph	Assess received third quarter In House Legal letter for completeness and accuracy and any testing implications.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
McManus, Joseph	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, J. Staiger, K. Straub (Deloitte) to discuss staff performance and work product quality for the period of September through November.	\$0.00	0.5	\$0.00
McManus, Joseph	Draft email inquires to A. Leismer and F. Gourlin (Sears) regarding Seasonal Apparel strategy updates for bankruptcy proceedings.	\$0.00	0.6	\$0.00
McManus, Joseph	Review third quarter gross margin council minutes workpaper prepared by J. Colletti (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with C. McShane, K. Straub, C. Fitzgerald, K. Riordan, P. Sorenson (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
McManus, Joseph	Tieout Third Quarter Pension Remeasurement Memo exhibits to Deloitte workpapers.	\$0.00	0.2	\$0.00
McShane, Connor	Meet with K. Straub, C. Fitzgerald, K. Riordan, P. Sorenson, J. McManus (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
McShane, Connor	Review Q3 2018 entries in assessment of misstatements workpaper in connection with Sears Q3 2018 review.	\$0.00	2.2	\$0.00
McShane, Connor	Review qualitative considerations in assessment of misstatements workpaper in connection with Sears Q3 2018 review.	\$0.00	2.4	\$0.00
McShane, Connor	Review going concern representations in management representation letter in connection with Sears Q3 review.	\$0.00	2.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Nguyen, Donna	Update Q3 request statuses on Deloitte Connect, Deloitte's system for tracking client information requests.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3 project plan for updated footnote statuses and client information still pending.	\$0.00	0.3	\$0.00
Nguyen, Donna	Meet with M. Allen (Deloitte) and K. Stopen (Sears) to discuss Keith's Q3'18 post close journal entries.	\$0.00	0.6	\$0.00
Nguyen, Donna	Upload revenue files to SharePoint for specialists to use in testing.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update apparel forecast review with supporting documentation.	\$0.00	3.4	\$0.00
Nguyen, Donna	Review post close journal entry list provided by T. Wilczak (Sears) and compare to documentation of entries in post close journal entry memorandum.	\$0.00	3.4	\$0.00
Riordan, Katy	Meet with C. McShane, K. Straub, C. Fitzgerald, P. Sorenson, J. McManus (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
Rosi, Matthew	Perform testing of uncorrected misstatements in order to determine if further testing or consultations are required to assess the uncorrected misstatements.	\$0.00	4.7	\$0.00
Rothstein, Louis	Revise memo based on comments received in the fair value review process for property impairment analysis for purposes of Sears third quarter review	\$0.00	10.4	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala, J. Hoyer (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Review system authentication notes.	\$0.00	1.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding access reviews, Kmart take with sale access review, and next steps.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding access reviews, Kmart take with sale access review, Sears Auto point of sale system polling, and next steps.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Review Sears point of sale and auto center point of sale polling automated controls.	\$0.00	1.4	\$0.00
Sorenson, Peter	Meet with C. McShane, K. Straub, C. Fitzgerald, K. Riordan, J. McManus (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Staiger, Jt	Analyze Deloitte Audit Committee communications for the third quarter review.	\$0.00	1.5	\$0.00
Staiger, Jt	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, J. McManus, K. Straub (Deloitte) to discuss staff performance and work product quality for the period of September through November.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Straub, Kelsey	Meet with J. Goodin (Sears) to discuss the write-off of debt issuance costs due to bankruptcy classifying the debt as a liability subject to compromise	\$0.00	1.6	\$0.00
Straub, Kelsey	Address partner questions on documentation of the Company's ability to continue as a going concern	\$0.00	1.9	\$0.00
Straub, Kelsey	Review documentation on the fluctuations in the self insurance account balances during the third quarter 2018	\$0.00	2.1	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Hartmann, K. Lauret, M. Lonnemann, J. McManus, J. Staiger (Deloitte) to discuss staff performance and work product quality for the period of September through November.	\$0.00	0.5	\$0.00
Straub, Kelsey	Meet with C. McShane, C. Fitzgerald, K. Riordan, P. Sorenson, J. McManus (Deloitte) to discuss staff performance and work product quality for the period of September through November, to be presented to engagement management.	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, J. Staiger (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Discuss with J. Hoyer, M. Smietanski (Deloitte) regarding exceptions and take with sale access review.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, V. Dubey, L. Perry, S. Ulhameed (Sears) to discuss Internal Audit and IT compliance status and outstanding requests with Sears management.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/27/2018				
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland, K. Straub (Deloitte) to discuss the latest developments at Sears and Q3 Review update.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Discuss with S. Brokke, J. Drosopoulos (Sears) regarding overall base audit status, independence considerations, and planned management communications.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Meet with D. Jackson, K. Lauret (Deloitte) to discuss priorities of responsibilities.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review draft zero of Form 10-Q for 3rd quarter and provide listing of comments for management to look over or discuss.	\$0.00	0.6	\$0.00
11/28/2018				
Adorno, Dan	Call with J. Kurpinski (Sears) to understand new data files related to Kmart Non Productive Inventory calculation.	\$0.00	1.5	\$0.00
Allen, Michael	Assess Q3'18 footnote- Store closures with schedules obtained by client.	\$0.00	3.1	\$0.00
Allen, Michael	Meet with J. Colletti, M. Allen, D. Nguyen (Deloitte) to discuss tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.6	\$0.00
Allen, Michael	Review our testing of the Kenmore Trade name impairment in order to properly document Deloitte's explanation for the asset fluctuation in our analytical procedures	\$0.00	0.7	\$0.00
Allen, Michael	Assess client schedule received to verify the accuracy of the Related Party footnote for the 10Q disclosure.	\$0.00	1.6	\$0.00
Allen, Michael	Assess support schedules received by client for Q3'18 footnote 9- Supplemental Financial Information.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Allen, Michael	Update documentation for review of schedules provided by client to verify the accuracy of Q3'18 footnote 4- Store Closures.	\$0.00	2.1	\$0.00
Berland, Taylor	Meet with K. Straub, P. Nanda (Deloitte) to discuss status of projects sent to India team and timeline of reviews for remaining Q3 work.	\$0.00	0.4	\$0.00
Berland, Taylor	Discuss the seniors performance with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann (Deloitte).	\$0.00	1.1	\$0.00
Berland, Taylor	Clear notes on the assets and liabilities balance sheet analytics and determine if fluctuations appear reasonable based on Deloitte research and client support documented.	\$0.00	1.3	\$0.00
Berland, Taylor	Review the first draft of the 10-Q and assess changes compared to draft zero to discuss with management.	\$0.00	1.3	\$0.00
Berland, Taylor	Participate in Status call with J.T. Staiger, M. Lonnemann, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.2	\$0.00
Bougadis, Blake	Perform checks from support documentation to balance sheet for borrowings note to be used in the 10Q.	\$0.00	1.6	\$0.00
Bougadis, Blake	Update Sears income statement analytic for store closure data, including it's effect on what business unit balances require further investigation and footnotes.	\$0.00	1.9	\$0.00
Bougadis, Blake	Prepare for discussion for tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.5	\$0.00
Bougadis, Blake	Perform checks from support documentation to balance sheet for basis of presentation note to be used in the 10Q.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Bougadis, Blake	Pull internal data using Sears general ledger querying tool for business unit expanded accounts for corporate adjustments in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	1.5	\$0.00
Colletti, James	Perform tie-out procedures for Note 6-Benefits Plan on the Q3 10-Q.	\$0.00	3.2	\$0.00
Colletti, James	Meet with J. Colletti, M. Allen, D. Nguyen (Deloitte) to discuss tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.6	\$0.00
Colletti, James	Perform tie-out procedures for Note 8-Summary of Segment Data on the Q3 10-Q.	\$0.00	0.6	\$0.00
Colletti, James	Update the gross margin council minutes workpaper for Inventory Valuation Analytical Procedures (IVAP) based on changes from previous quarter	\$0.00	1.1	\$0.00
Colletti, James	Perform independent reconciliation of inventory valuation by agreeing our valuations to the client's inventory valuation to verify accuracy.	\$0.00	1.6	\$0.00
Colletti, James	Perform tie-out procedures for Note 7-Income Taxes on the Q3 10-Q.	\$0.00	1.8	\$0.00
Dixon, Teagan (TJ)	Meet with P. Vajhala, M. Smietanski (Deloitte) to discuss management's production lockdown review approach and testing.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Make initial edits to the Q3 Kenmore impairment memo.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	update the quarter three sears income statement analytic workpaper.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Make edits to the quarter 3 audit committee PowerPoint presentation based on recent Company events.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Update workpaper status on the quarter 3 project plan and noted any delays due to client.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Fitzgerald, Connor	review inventory cost change control relevant to the Sears Hometown and Lands End reports.	\$0.00	0.9	\$0.00
Goncalves, Tony	Meet with L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	0.6	\$0.00
Goncalves, Tony	Research questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	1.5	\$0.00
Hartmann, Becky	Discuss the seniors performance with J. Staiger, K. Lauret, M. Lonnemann, T. Berland (Deloitte).	\$0.00	1.1	\$0.00
Hoye, Jim	Address notes for security configuration testing.	\$0.00	0.9	\$0.00
Hoye, Jim	Perform TWS access review testing analysis.	\$0.00	0.6	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding outstanding backups evidence.	\$0.00	0.2	\$0.00
Hoye, Jim	Review workpapers for Marketing and Advertising Reconciliation System.	\$0.00	0.7	\$0.00
Hoye, Jim	Analyze information provided by entity for access reviews.	\$0.00	0.4	\$0.00
Jain, Chetna	Compile various business representation letters into a review workpaper as part of our quarterly review procedures	\$0.00	1.0	\$0.00
Jain, Chetna	Document significant discussion of the round 5 Board of Directors minutes as it relates to review procedures needed to be performed for 10Q	\$0.00	1.5	\$0.00
Jaiswal, Himanshu	Prepare schedule for Cash Flow Proof highlighting the amortization of debt issuance costs to assess period to period fluctuations.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Document Board of Director (BOD) minutes for Round 5 and send to US team for their use.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Jaiswal, Himanshu	Identify Cash Flow Statement changes due to changes in client entries and compile all changes for USI and US teams	\$0.00	2.0	\$0.00
Jha, Abhinav	Clear notes on ASC 606 (New revenue recognition standard) confirmation workpaper as part of our quarterly review procedures.	\$0.00	0.5	\$0.00
Jha, Abhinav	Update trial balance documentation for balance sheet and income statement for Q3'18 due in a post close entry made by the client that changed interest expense and Long-term debt.	\$0.00	1.5	\$0.00
Jha, Abhinav	Research using the Deloitte Technical Library and ensure client is still applying the new Revenue Recognition Standard (ASC 606) as part of our quarterly procedures.	\$0.00	2.2	\$0.00
Jha, Abhinav	Perform Essbase pulls from client ledger to determine Shop You Way Rewards (SYWR) impact as part of our quarterly procedures	\$0.00	2.8	\$0.00
Kapecki, Kenneth	Review analysis of market indices for purposes of property impairment analysis	\$0.00	1.0	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q as required by interim review procedures.	\$0.00	0.3	\$0.00
Lauret, Kyle	Discuss with J. Staiger, L. McDonnell (Deloitte) regarding staff performance reviews and ongoing management of project plan.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with T. Goncalves, L. McDonnell, J. Staiger, M. Lonnemann (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	0.6	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q as required by interim review procedures.	\$0.00	1.3	\$0.00
Lauret, Kyle	Discuss the seniors performance with J. Staiger, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	0.6	\$0.00
Liu, Sky	Utilize Deloitte Compliance system to determine possible engagement team members or other entities that have a relationship that could impair independence	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Participate in status call with J.T. Staiger, T. Berland, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with T. Goncalves, L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Discuss the seniors performance with J. Staiger, K. Lauret, R. Hartmann, T. Berland (Deloitte).	\$0.00	1.1	\$0.00
Lonnemann, Malorie	Review quarterly going concern memo and evaluate necessary changes based on bankruptcy filing.	\$0.00	2.6	\$0.00
Mason, David	Revise access review workpaper for retail inventory method applications.	\$0.00	1.5	\$0.00
Mason, David	Revise admin access review workpaper for marketing expense application.	\$0.00	1.9	\$0.00
McManus, Joseph	Review updated documentation of inventory valuation analytical procedures.	\$0.00	0.6	\$0.00
McManus, Joseph	Review documentation of Essbase (the company's general ledger querying tool) and the General Ledger (within Peoplesoft) balancing control.	\$0.00	1.3	\$0.00
McManus, Joseph	Complete tieout for Third Quarter pension remeasurement memo exhibits.	\$0.00	1.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
McManus, Joseph	Review Automated Interface Controls between NPOS/NFX (point of sale systems) and SPRS (Strategic Performance Replenishment [inventory] System) Information Technology Systems.	\$0.00	0.6	\$0.00
McManus, Joseph	Update Third Quarter and bankruptcy project plans for updated statuses of outstanding requests.	\$0.00	0.7	\$0.00
McManus, Joseph	Update "provided by client" listings for statuses and timelines for completion of Reorganization Costs, Inventory Controls, and Lower of cost or Market testing questions.	\$0.00	0.7	\$0.00
McManus, Joseph	Sample population for selections needed to test SPRS (Strategic Performance Replenishment [inventory] System) and Stock Status systems testing workpaper.	\$0.00	0.7	\$0.00
McManus, Joseph	Review gross margin council minutes workpaper prepared by J. Colletti (Deloitte).	\$0.00	0.9	\$0.00
McManus, Joseph	Review updated documentation of the gross margin council minutes.	\$0.00	0.6	\$0.00
McManus, Joseph	Review third quarter gross margin council minutes provided by J. Drosopoulos (Sears).	\$0.00	0.2	\$0.00
McManus, Joseph	Prepare draft of Third Quarter Internal Counsel Legal Letter.	\$0.00	0.4	\$0.00
Nanda, Priyanka	Meet with K. Straub, T. Berland (Deloitte) to discuss status of projects sent to India team and timeline of reviews.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with J. Colletti, M. Allen, D. Nguyen (Deloitte) to discuss tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update cash flow documentation for updated client support.	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Nguyen, Donna	Close manager notes on the cash flow testing workpaper.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update third quarter request list to show finalized list of post close journal entries still needed.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update third quarter project plan to reflect post close journal entry through review.	\$0.00	0.3	\$0.00
Riordan, Katy	Prepare the store closure analysis file for reallocation to another Deloitte senior.	\$0.00	0.3	\$0.00
Riordan, Katy	Meet with Seniors and Staff (Deloitte) to discuss tie-out process and procedures for the Q3 2018 10-Q.	\$0.00	0.8	\$0.00
Rothstein, Louis	Revise memo based on comments received from the audit team for property impairment analysis for purposes of Sears third quarter review	\$0.00	9.3	\$0.00
Smietanski, Meredith	Participate in status call with J.T. Staiger, M. Lonnemann, T. Berland (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with T. Dixon, P. Vajhala (Deloitte) to discuss management's production lockdown review approach and testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Test access benchmark information workpaper for all applications.	\$0.00	3.6	\$0.00
Staiger, Jt	Participate in status call with M. Lonnemann, T. Berland, M. Smietanski (Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with W. Linnane (Sears), L. McDonnell (Deloitte) to discuss the third quarter 2018 bankruptcy and inventory updates.	\$0.00	0.7	\$0.00
Staiger, Jt	Discuss the seniors performance with K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Straub, Kelsey	Edit and update project plan for liquidity testing progression for week of 11/30 and develop a timeline to completion	\$0.00	0.9	\$0.00
Straub, Kelsey	Discuss open questions with M. Allen (Deloitte) on preparation of documenting the Company's footnote disclosures for the third quarter 2018	\$0.00	1.8	\$0.00
Straub, Kelsey	Document response to manager questions on balance sheet account fluctuations for the third quarter 2018, including debt balances	\$0.00	2.8	\$0.00
Straub, Kelsey	Meet with T. Berland, P. Nanda (Deloitte) to discuss status of projects sent to India team and timeline of reviews.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with T. Dixon, M. Smietanski (Deloitte) to discuss management's production lockdown review approach and testing.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review draft zero of Form 10-Q for 3rd quarter and provide listing of comments for management to look over or discuss.	\$0.00	1.6	\$0.00
Weinert McDonnell, Lesley	Review client continuance and acceptance documentation for audit of Sears savings plan and pension plan.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Staiger, K. Lauret (Deloitte) regarding staff performance reviews and ongoing management of project plan.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with T. Goncalves, J. Staiger, K. Lauret, M. Lonnemann (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with W. Linnane (Sears), J. Staiger (Deloitte) to discuss the third quarter 2018 bankruptcy and inventory updates.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/28/2018				
Weinert McDonnell, Lesley	Review draft required communications deck for those charged with governance for 3rd quarter.	\$0.00	0.9	\$0.00
11/29/2018				
Allen, Michael	Meet with K. Stopen (Sears) to discuss the recent accounting pronouncement footnote disclosure of Q3 10Q.	\$0.00	0.7	\$0.00
Allen, Michael	Assess client support received for footnote 9- Supplemental Financial Information on 10Q	\$0.00	1.2	\$0.00
Allen, Michael	Assess provided client general ledger data via Essbase (client ledger querying tool) to review footnote 9- Supplemental Financial Information.	\$0.00	1.7	\$0.00
Allen, Michael	Update documentation of review of footnote 9- Supplemental Financial Information on 10Q.	\$0.00	3.7	\$0.00
Allen, Michael	Update documentation of Supplemental Information footnote tie-out based on support received from K. Stopen (Sears)	\$0.00	0.5	\$0.00
Bandic, Alex	Discuss with J. Staiger, L. McDonnell, M. Morawiec, K. Lauret (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Berland, Taylor	Review the summary of procedures performed for Q3 review as part of our quarterly procedures.	\$0.00	0.9	\$0.00
Berland, Taylor	Review the fair value specialist property valuation scoping memo.	\$0.00	0.9	\$0.00
Berland, Taylor	Discuss staff and seniors performance with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann (Deloitte).	\$0.00	0.6	\$0.00
Berry, Jim	Review the draft 10Q (draft one) to discuss potential changes with management and ensure all changes from previous draft are appropriate.	\$0.00	3.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Berry, Jim	Prepare for third quarter review status update meeting with B. Kohn, L. McDonnell, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.2	\$0.00
Berry, Jim	Attend third quarter review status update meeting with B. Kohn, L. McDonnell, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.6	\$0.00
Berry, Jim	Review the draft audit committee presentation for the quarter.	\$0.00	0.8	\$0.00
Berry, Jim	Review the draft 10Q (draft zero) to discuss potential changes with management.	\$0.00	2.2	\$0.00
Bougadis, Blake	Update the basis of presentation note to be used in the 10Q.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform checks for the 10Q from support documentation to the balance sheet for borrowings note.	\$0.00	1.6	\$0.00
Bougadis, Blake	Perform data pull based on business unit in the general ledger using the Sears querying tool for corporate adjustment accounts in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	2.8	\$0.00
Colletti, James	Update Inventory Valuation Analytical procedures (IVAP) testing work paper for changes in procedures due to risk changes.	\$0.00	0.6	\$0.00
Colletti, James	Close senior notes to Inventory Valuation Analytical Procedures (IVAP) testing work paper.	\$0.00	0.6	\$0.00
Colletti, James	Close senior notes on tie-out procedures for Note 7- Income Taxes on the Q3 10-Q.	\$0.00	1.4	\$0.00
Colletti, James	Close senior notes on tie-out procedures for Note 6- Benefits Plan on the Q3 10-Q.	\$0.00	2.7	\$0.00
Colletti, James	Close senior notes on tie-out procedures for Note 8- Summary of Segment Data on the Q3 10-Q.	\$0.00	3.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Fitzgerald, Connor	Review the documentation of the quarter 3 segments footnote.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Review active aged inventory support provided by D. Halun (Sears).	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Address questions on the cash flow from J. Drosopoulos (Sears).	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review documentation of quarter three Shop Your Way revenue workpaper.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Review edits to the quarter 3 cash flow workpaper following updates from the cash flow proof provided by M. Huron (Sears).	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Answer Deloitte India team questions on the inventory service organization control work.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Update the quarter three summary of misstatements workpaper for passed disclosures.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Make final edits to the quarter 3 audit committee PowerPoint presentation based on recent Company events.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Update quarter three client request listing for cash flow support.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Address questions from J. Coletti (Deloitte) on segments footnote.	\$0.00	0.4	\$0.00
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, A. Williams (Deloitte) to discuss the status of the audit, Q3 review, and bankruptcy.	\$0.00	0.9	\$0.00
Hartmann, Becky	Discuss staff and seniors performance with L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Hermanson, Tom	Review Q3 income tax provision workpaper as part of our quarterly substantive testing procedures.	\$0.00	1.9	\$0.00
Hoye, Jim	Prepare for RSync backups meeting	\$0.00	0.2	\$0.00
Hoye, Jim	Discussion with T. Williams, A. Murugesan, A. Vinuya (Sears) regarding a tool for server backups called Rsync and the Sears Subsidy Information System. .	\$0.00	0.3	\$0.00
Hoye, Jim	Finalize documentation for Tivoli Workload Scheduler Kmart access review.	\$0.00	0.3	\$0.00
Hoye, Jim	Email SHC Information Technology Group regarding backups, access reviews, and Sears rent expense controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Marketing and Advertising Reconciliation System access review workpaper.	\$0.00	0.4	\$0.00
Hoye, Jim	Reconcile point in time evidence received for the Service Organization Control reports and remaining interim testing items.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding security configuration testing, Take With Sale access review, rollforward provisioning.	\$0.00	0.5	\$0.00
Hoye, Jim	Review provisioning common control documentation.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding physical security and access reviews testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Discussion with D. Mason (Deloitte) regarding physical security and access reviews testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze new backup schedules evidence.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze CyberArk workpapers from Internal Audit.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Hoye, Jim	Address notes and finalize documentation for the Endeavor review process.	\$0.00	0.2	\$0.00
Hoye, Jim	Email correspondence for backups testing with internal audit.	\$0.00	0.7	\$0.00
Jain, Chetna	Document findings in obtained business representation letters for various business segments as part mandatory quarterly review procedures	\$0.00	0.5	\$0.00
Jain, Yash R	Review cashflow workpaper prepared by H. Jaiswal (Deloitte).	\$0.00	0.4	\$0.00
Jain, Yash R	Review the trial balance with the Essbase pulls prepared by A. Jha (Deloitte) to ensure accuracy of data.	\$0.00	1.2	\$0.00
Jain, Yash R	Update documentation of Asset impairment testing based on notes made by P. Nanda (Deloitte) and ASC 360 (accounting standards for impairment) guidance.	\$0.00	2.1	\$0.00
Jain, Yash R	Clear notes of P. Nanda (Deloitte) on the equity workpaper.	\$0.00	0.3	\$0.00
Jain, Yash R	Inform team members of mandatory compliance request due to bankruptcy and explain required steps to all team members so they remain in compliance	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Document Contingent Liability Report considerations used to find Legal Reserves.	\$0.00	0.7	\$0.00
Jaiswal, Himanshu	Update US team project plan based on changes in assessments and deadlines.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Perform footing and cross footing to ensure accuracy for Q3'18 Sears tie-out (Balance Sheet disclosure).	\$0.00	1.5	\$0.00
Jaiswal, Himanshu	Document our review of the Company's litigation, claims, and assessments as of 11/2/18 in our Legal Reserves Summary workpaper	\$0.00	3.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Jha, Abhinav	Update presentation of our trial balance workpaper to match the Company's presentation of financials to include the new accounts the Company added due to the bankruptcy	\$0.00	2.7	\$0.00
Jha, Abhinav	Perform footing and cross footing to ensure accuracy the Company's presented Income Statement as part of our Q3'18 tie-out procedures.	\$0.00	1.5	\$0.00
Jha, Abhinav	Update trial balance documentation for balance sheet and income statement for Q3'18 due in a post close entry made by the client that changed interest expense and Long-term debt.	\$0.00	1.8	\$0.00
Kohn, Barry	Attend third quarter review status update meeting with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.6	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q as required by interim review procedures.	\$0.00	1.3	\$0.00
Lauret, Kyle	Attend third quarter review status update meeting with J. Berry, L. McDonnell, J. Staiger (Deloitte).	\$0.00	0.2	\$0.00
Lauret, Kyle	Discuss with A. Bandic, J. Staiger, L. McDonnell, M. Morawiec (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Lauret, Kyle	Discuss staff and seniors performance with L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00
Lauret, Kyle	Attend third quarter review status update meeting with B. Kohn, J. Berry, L. McDonnell, J. Staiger (Deloitte).	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann, A. Williams (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Liu, Sky	Utilize Deloitte Compliance system to determine possible engagement team members or other entities that have a relationship that could impair independence	\$0.00	0.8	\$0.00
Liu, Sky	Document Audit Committee discussions related to fees, description of services, and independence considerations for Independence documentation.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Prepare for meeting to discuss relevant third quarter events related to the Company's cash flows, liquidity and debt.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Straub (Deloitte) and R. Prakash (Sears) to discuss third quarter events related to the Company's cash flows, liquidity and debt.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Review quarter summary memo prepared by P. Sorenson (Deloitte) that highlighted the guidance related to debt accounting during bankruptcy proceedings (pre-petition and post-petition liabilities) and Deloitte's conclusions made based on that guidance.	\$0.00	4.3	\$0.00
Lonnemann, Malorie	Meet with E. Gee, S. Haywood (Sears), J. Staiger, A. Williams, C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Discuss staff and seniors performance with L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Prepare for meeting to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00
Mason, David	Close senior notes on admin access review workpaper for marketing expense application.	\$0.00	0.7	\$0.00
Mason, David	Close senior notes on data center physical security workpaper.	\$0.00	0.9	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding physical security and access reviews testing.	\$0.00	0.6	\$0.00
Mason, David	Close Manager notes on access review workpaper for retail inventory method application.	\$0.00	0.9	\$0.00
Mason, David	Close senior notes on access review workpaper for MARS application.	\$0.00	0.9	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding physical security and access reviews testing.	\$0.00	0.3	\$0.00
Mason, David	Revise admin access review workpaper for new price application.	\$0.00	0.6	\$0.00
Mason, David	Revise admin access review workpaper for retail inventory method application.	\$0.00	0.6	\$0.00
Mason, David	Revise admin access review workpaper for Telluride (Shop Your Way records) application.	\$0.00	0.8	\$0.00
McManus, Joseph	Review updated documentation of Third Quarter review summary memo for updated procedures performed in inventory valuation analytical review procedures workpaper performed during the quarter.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
McManus, Joseph	Prepare reorganization expenses workpaper with selections made for reorganization expenses paid, debt discounts written off, and debtor in financing expenses incurred.	\$0.00	3.9	\$0.00
McManus, Joseph	Document Third Quarter summary memo bankruptcy supplement for procedures over reorganization costs testing.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with C. Fitzgerald (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the Summary of Misstatements workpaper for Third Quarter pension remeasurement documentation.	\$0.00	0.6	\$0.00
McManus, Joseph	Answer questions from J. Colletti (Deloitte) on tieout procedure of benefit plans footnote.	\$0.00	0.6	\$0.00
McManus, Joseph	Prepare Third Quarter reorganization costs testing population sample selections.	\$0.00	1.2	\$0.00
McManus, Joseph	Prepare Final Draft of signed In House Legal Letter to be sent to in house counsel for review and return.	\$0.00	0.3	\$0.00
McShane, Connor	Meet with E. Gee, S. Haywood (Sears), J. Staiger, A. Williams (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
McShane, Connor	Review property valuation workpapers in connection with Sears Q3 review.	\$0.00	1.9	\$0.00
Morawiec, Monika	Discuss with A. Bandic, J. Staiger, L. McDonnell, K. Lauret (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Nguyen, Donna	Update Q3 project plan for progress after receiving additional footnote support.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Nguyen, Donna	Call to reserve conference room for team meeting at Deloitte Chicago office.	\$0.00	0.6	\$0.00
Nguyen, Donna	Review post close journal entry memorandum and leave notes for M. Allen (Deloitte) to address.	\$0.00	3.9	\$0.00
Nguyen, Donna	Review notes left in post close journal entry memorandum by A. Williams (Deloitte) and leave notes to help M. Allen (Deloitte) close notes.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update third quarter request list to mark cash flow support as received.	\$0.00	0.3	\$0.00
Riordan, Katy	Fill out A. King's (Deloitte) Sears performance evaluation form, and request a personal performance snapshot for work on the Sears audit engagement.	\$0.00	0.9	\$0.00
Riordan, Katy	Clear Deloitte manager notes on the Q3 review tax memo.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Obtain testing and evidence for provisioning exceptions and document such evidence.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding security configuration testing, Take With Sale access review, rollforward provisioning.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, A. Williams (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00
Staiger, Jt	Analyze the going concern assessment and disclosures for purposes of the Company's third quarter filing.	\$0.00	1.7	\$0.00
Staiger, Jt	Attend third quarter review status update meeting with B. Kohn, J. Berry, L. McDonnell, K. Lauret (Deloitte).	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Staiger, Jt	Attend third quarter review status update meeting with J. Berry, L. McDonnell, K. Lauret (Deloitte).	\$0.00	0.2	\$0.00
Staiger, Jt	Discuss with A. Bandic, L. McDonnell, M. Morawiec, K. Lauret (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with M. Lonnemann, K. Straub (Deloitte) and R. Prakash (Sears) to discuss third quarter events related to the Company's cash flows, liquidity and debt.	\$0.00	0.6	\$0.00
Staiger, Jt	Discuss staff and seniors performance with L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with E. Gee, S. Haywood (Sears), M. Lonnemann, A. Williams, C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with J. Staiger, M. Lonnemann (Deloitte) and R. Prakash (Sears) to discuss third quarter events related to the Company's cash flows, liquidity and debt.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt and interest progression for week of 11/30 and summarize list of outstanding client support	\$0.00	0.8	\$0.00
Straub, Kelsey	Investigate and document fluctuations in the Company's operating cash flow from the third quarter 2017 to the third quarter 2018	\$0.00	1.1	\$0.00
Straub, Kelsey	Address manager questions on documentation of Company's third quarter current events, including filing of bankruptcy	\$0.00	3.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Straub, Kelsey	Edit and update summary of outstanding client support related to debt and interest for the week of 11/30 to be provided to client	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discuss with N. Rampersad (Sears) regarding relationship between internal audit and finance management.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Review planned audit procedures for testing of the newly added liabilities subject to compromise account due to the bankruptcy.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss staff and seniors performance with J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, T. Berland (Deloitte).	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Attend third quarter review status update meeting with B. Kohn, J. Berry, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review independence considerations related to new agreement entered between Sears and Assurant.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Review research for auditing pension obligation for FY2018 base audit.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Plan approach for auditing pension obligation for FY2018 base audit.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Attend third quarter review status update meeting with J. Berry, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Review draft review approach for liabilities subject to compromise.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review revised draft required communications deck for those charged with governance for 3rd quarter.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review updated project plan and timeline against established quality milestones (required audit management procedure).	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/29/2018				
Weinert McDonnell, Lesley	Discuss with A. Bandic, J. Staiger, M. Morawiec, K. Lauret (Deloitte) engagement economics and time reporting.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann, A. Williams (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00
Williams, Adam	Meet with E. Gee, S. Haywood (Sears), J. Staiger, M. Lonnemann, C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Williams, Adam	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann, J. Staiger (Deloitte) to discuss status of the Deloitte Q3 review including review of reorganizations items disclosure.	\$0.00	0.9	\$0.00
11/30/2018				
Adorno, Dan	Finalize calculation for Kmart Non Productive Inventory with J. Kurpinski (Sears).	\$0.00	2.8	\$0.00
Allen, Michael	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Allen, Michael	Create deferred Protection Agreement revenue rollforward which may be used to tie numbers in footnote 9 to our reviewed documentation.	\$0.00	3.1	\$0.00
Allen, Michael	Review prior quarter deferred revenue schedule (DAC), which was required support for footnote 9.	\$0.00	0.4	\$0.00
Allen, Michael	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Allen, Michael	Update tickmark section (Q3'18 Analytic- Liabilities) based on the client explanations for fluctuations in various Accrued Expenses accounts	\$0.00	1.3	\$0.00
Allen, Michael	Update tickmark section (Q3'18 liabilities analytical procedures) based on client support documentation and explanation for fluctuations in various long-term liabilities accounts (Deloitte verified increase in account by examining debt agreements) .	\$0.00	2.0	\$0.00
Anderson, Jenifer	Draft email to J. Staiger (Deloitte) related to template of footnote disclosure being used by other statutory entities.	\$0.00	0.5	\$0.00
Anderson, Jenifer	Call with J. Anderson, J. Feller, M. Brisentine, J. Pepperney (Sears Holdings Business Franchises) regarding potential franchise disclosure document and general questions on audit for fiscal year 2017.	\$0.00	0.6	\$0.00
Bakshi, Saurabh	Meet with A. Dail, A. Tummuri (Deloitte) to discuss bankruptcy time reporting and questions on preliminary bankruptcy filing triggering event analysis.	\$0.00	0.9	\$0.00
Balester, Jennifer	Download self insurance data provided by T. Vosicky (Milliman).	\$0.00	0.1	\$0.00
Balester, Jennifer	Review email from T. Vosicky (Milliman) regarding self insurance data.	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Berland, Taylor	Research the bank repayment and bank borrowings line on the cash flow to figure out which instruments the cash outflows and inflows related to for Q3.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Berland, Taylor	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with S. Chang, C. Fitzgerald, J. McManus, K. Riordan (Deloitte) to discuss current status of Q3'18 outstanding Sears quarter disclosure testing that has yet to be performed.	\$0.00	3.1	\$0.00
Berry, Jim	Meet with J. Staiger, C. Fitzgerald, K. Straub (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models for goodwill and tradenames.	\$0.00	0.5	\$0.00
Berry, Jim	Review the preliminary company analysis of impairment of intangibles.	\$0.00	0.6	\$0.00
Berry, Jim	Discuss with R. Riecker (Sears), L. McDonnell (Deloitte) regarding 3rd quarter interim review matters, status, and planned timeline including recent bankruptcy court activity.	\$0.00	1.1	\$0.00
Berry, Jim	Discuss with B. Phelan (Sears), L. McDonnell (Deloitte) regarding 3rd quarter interim review matters, status, and planned timeline including status of tradename impairment testing.	\$0.00	0.6	\$0.00
Billie, Jaclyn	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Bougadis, Blake	Perform data pulls from Sears general ledger querying tool for revenue data based on debtor entities.	\$0.00	0.7	\$0.00
Bougadis, Blake	Research entity level controls for service organization controls and noted support and changes to the processes.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Bougadis, Blake	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Bougadis, Blake	Review footnote descriptions in Kmart analytic statement to add complete descriptions.	\$0.00	0.6	\$0.00
Bougadis, Blake	Perform checks from support documentation to balance sheet for the basis of presentation note to be included in the 10Q.	\$0.00	0.7	\$0.00
Bougadis, Blake	Review interim financial statement information as part of 10Q presentation.	\$0.00	0.3	\$0.00
Bougadis, Blake	Review of the client provided support referenced in the footnotes to the 10Q to ensure the numbers are correctly referenced.	\$0.00	0.4	\$0.00
Bougadis, Blake	Pull from the Sears general ledger querying tool for inventory confirmations.	\$0.00	0.7	\$0.00
Bougadis, Blake	Perform data pull from Sears general ledger querying tool for corporate adjustment accounts in order to assess business unit revenue drivers on the income statement analytics.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform checks of supporting documentation compared to the balance sheet for the borrowings note to update for the second draft.	\$0.00	1.1	\$0.00
Castellano, Carrie	Update non-automated controls related to physical inventory based on testing during the current year.	\$0.00	0.4	\$0.00
Castellano, Carrie	Prepare agenda and additional supporting documents required for discussion related to automated and nonautomated inventory controls and reports with Sears Accounting Group	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Chang, Stephen	Meet with T. Berland, C. Fitzgerald, J. McManus, K. Riordan (Deloitte) to discuss current status of Q3'18 outstanding Sears quarter disclosure testing that has yet to be performed.	\$0.00	0.5	\$0.00
Colletti, James	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Colletti, James	Close manager notes on tie-out procedures for Note 6- Benefits Plan on the Q3 10-Q.	\$0.00	0.7	\$0.00
Colletti, James	Close manager notes on tie-out procedures for Note 8- Summary of Segment Data on the Q3 10-Q.	\$0.00	0.9	\$0.00
Colletti, James	Close manager notes on tie-out procedures for Note 7- Income Taxes on the Q3 10-Q.	\$0.00	1.3	\$0.00
Colletti, James	Update Inventory Valuation Analytical procedures (IVAP) testing work paper for changes in procedures due to risk changes discussed with audit partners.	\$0.00	0.8	\$0.00
Colletti, James	Prepare Deloitte Audit Committee Materials workpaper to support the communication deck by comparing prior year documents to current year.	\$0.00	0.6	\$0.00
Colletti, James	Prepare Evaluation of the Going Concern Assessment by use of language from Deloitte resources and prior year materials.	\$0.00	1.1	\$0.00
Colletti, James	Prepare audit summary memo by comparing prior year support and language to current year.	\$0.00	0.9	\$0.00
Colletti, James	Close notes to Inventory Valuation Analytical Procedures (IVAP) testing work paper.	\$0.00	0.9	\$0.00
Colletti, James	Prepare workpaper for Deloitte Audit Committee Materials to supplement the communication deck by comparing prior year documents to current year.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Colletti, James	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Dail, Amanda	Draft email to audit team on status update and clarifying question on preliminary triggering event analysis.	\$0.00	0.6	\$0.00
Dail, Amanda	Meet with A. Tummuri, S. Bakshi (Deloitte) to discuss bankruptcy time reporting and questions on preliminary bankruptcy filing triggering event analysis.	\$0.00	0.6	\$0.00
Dixon, Teagan (TJ)	Review daily balancing report workpaper.	\$0.00	0.6	\$0.00
Dixon, Teagan (TJ)	Review pricing interface control workpapers.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Review interface control workpapers.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Review point of sale control workpapers.	\$0.00	0.6	\$0.00
Dixon, Teagan (TJ)	Review business unit lower of cost or market analysis interface control workpaper.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with J. Berry, J. Staiger, K. Straub (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models for goodwill and tradenames.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with T. Berland, S. Chang, J. McManus, K. Riordan (Deloitte) to discuss current status of Q3'18 outstanding Sears quarter disclosure testing that has yet to be performed.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review the quarter three project plan for edits made to the bankruptcy section.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Review the quarter three project plan for changes in expected timing due to client delays.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Fitzgerald, Connor	Review edits to the quarter 3 cash flow workpaper following updates from the cash flow proof provided by M. Huron (Sears).	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Make edits to the quarter 3 audit committee PowerPoint presentation based on recent Company events.	\$0.00	1.8	\$0.00
Fitzgerald, Connor	Review updates to the Sears tradename analysis provided by J. Drosopoulos (Sears).	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review updates to the Kenmore tradename analysis provided by J. Drosopoulos (Sears).	\$0.00	0.9	\$0.00
Hartmann, Becky	Close notes pertaining to pension plans on the Q3'2018 management representation letter draft.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Hartmann, Becky	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Hartmann, Becky	Review summary of passed adjustments Q3'2018 workpaper specific to the recorded adjustment for the Q3'2018 pension remeasurement identified error.	\$0.00	0.5	\$0.00
Hermanson, Tom	Review quarterly Income tax specialist memo	\$0.00	0.6	\$0.00
Hermanson, Tom	Review summary income tax provision memo for Q3.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Hoye, Jim	Test Privileged Access Review of Information Provided by Entity verification.	\$0.00	0.8	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding actions items and backup schedules.	\$0.00	0.7	\$0.00
Hoye, Jim	Email correspondence for access reviews of information provided by entity.	\$0.00	0.4	\$0.00
Hoye, Jim	Email correspondence for access reviews for Sears rent expense control.	\$0.00	0.2	\$0.00
Hoye, Jim	Address notes for Sears rent expense control.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte) regarding Take With Sale access review and rollforward testing approach.	\$0.00	0.5	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding rollforward testing and access reviews and access provisioning.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze newly provided backup evidence for Sears Subsidy Information System Server.	\$0.00	0.6	\$0.00
Jain, Chetna	Document findings in obtained business representation letters for various business segments as part mandatory quarterly review procedures	\$0.00	1.0	\$0.00
Jain, Yash R	Update documentation of the legal reserves workpaper based on notes made by H. Jaiswal (Deloitte).	\$0.00	0.5	\$0.00
Jain, Yash R	Review Revenue workpaper assessing the Company's adoption of ASC 606 (New revenue accounting standard implemented).	\$0.00	1.8	\$0.00
Jain, Yash R	Review changes in outstanding litigation and new litigation presented during Q3'18 to determine if contingent liabilities need to be re-evaluated.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Jain, Yash R	Review e-mail to be sent to Deloitte professionals for confirming their independence with the New York court judges as part of our mandatory compliance procedures.	\$0.00	0.4	\$0.00
Jaiswal, Himanshu	Document our review of the Company's litigation, claims, and assessments as of 11/2/18 in our Legal Reserves Summary workpaper	\$0.00	1.8	\$0.00
Jaiswal, Himanshu	Perform Q3 2018 Sears balance sheet tie out, including footing and cross footing procedures to ensure accuracy.	\$0.00	2.1	\$0.00
Jaiswal, Himanshu	Perform footing and cross footing to ensure accuracy for Q3'18 Sears tie-out (Balance Sheet disclosure).	\$0.00	2.9	\$0.00
Jha, Abhinav	Perform footing and cross footing procedures to the Management Discussion and Analysis Disclosure on the 10Q	\$0.00	1.5	\$0.00
Jha, Abhinav	Perform footing and cross footing procedures to the Management Discussion and Analysis Disclosure on the 10Q	\$0.00	2.2	\$0.00
Jha, Abhinav	Update trial balance documentation for balance sheet and Income statement highlighting differences caused by post close entries made by the client and send to the team so they can see the differences as well	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform footing and cross footing procedures to the Management Discussion and Analysis Disclosure on the 10Q	\$0.00	1.3	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q as required by interim review procedures.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Lauret, Kyle	Document changes in drafts #1 and #2 of the client 10Q to discuss with management.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, R. Hartmann, M. Lonnemann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, K. Lauret, R. Hartmann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Mason, David	Draft updated list of workpapers and their supporting documentation.	\$0.00	2.1	\$0.00
Mason, David	Review roll-forward provisioning documentation.	\$0.00	1.3	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding rollforward testing and access reviews and access provisioning.	\$0.00	0.6	\$0.00
Mason, David	Draft data center physical security workpaper.	\$0.00	0.3	\$0.00
Mason, David	Draft access provisioning workpaper for MARS application.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
McManus, Joseph	Update the Third Quarter "provided by client" request listing for inventory valuation analytical procedures support received by client.	\$0.00	0.6	\$0.00
McManus, Joseph	Update to Base Audit project plan in preparation or weekly team status meeting where the project plan and current statuses will be reviewed.	\$0.00	1.1	\$0.00
McManus, Joseph	Update documentation based on manager review of the Review of Interim Financial Information checklist workpaper.	\$0.00	0.2	\$0.00
McManus, Joseph	Review notes on the review of interim financial information checklist workpaper.	\$0.00	0.3	\$0.00
McManus, Joseph	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
McManus, Joseph	Review updated documentation on inventory valuation analytical procedures workpaper.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
McShane, Connor	Review closed notes on property valuation workpapers in connection with Sears Q3 review.	\$0.00	1.5	\$0.00
Nguyen, Donna	Update status of cash flow support needed on third quarter client request list.	\$0.00	0.1	\$0.00
Nguyen, Donna	Update third quarter project plan to show apparel lookback analysis went through review.	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Nguyen, Donna	Close Deloitte partner notes (partial) on the cashflow.	\$0.00	1.9	\$0.00
Nguyen, Donna	Close remaining Deloitte partner notes on the cashflow.	\$0.00	1.9	\$0.00
Riordan, Katy	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Riordan, Katy	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Rosi, Matthew	Prepare for team meeting regarding update of client current events.	\$0.00	0.5	\$0.00
Rosi, Matthew	Update expenditure control documentation- Three way Match process based on support received from K. Colburt and J. Butz (Sears).	\$0.00	1.4	\$0.00
Rosi, Matthew	Update documentation in the Evaluation of Misstatements for Q3'18 based on an errors identified by management (required review procedure).	\$0.00	1.5	\$0.00
Rosi, Matthew	Draft email to J. Butz (SHC) requesting invoice level detail for additional selections for liabilities subject to compromise.	\$0.00	0.3	\$0.00
Rosi, Matthew	Research Deloitte guidance to make selections of sub-accounts that roll up into Liabilities Subject to Compromise (a new account created due to bankruptcy filing).	\$0.00	1.3	\$0.00
Rosi, Matthew	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Sal, TANMOY	Create schedule to develop an expectation of Other Comprehensive Income in Equity Rollforward workpaper to ensure reasonableness of Other Comprehensive Income fluctuations from period to period.	\$0.00	2.0	\$0.00
Sal, TANMOY	Meet with P. Nanda (Deloitte) to discuss Q3 Management Representation Letter review notes and follow up mail sent to US Team.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding actions items and backup schedules.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Hoyer (Deloitte) regarding Take With Sale access review and rollforward testing approach.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, R. Hartmann, M. Lonnemann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Staiger, Jt	Analyze impairment considerations for goodwill and intangible assets for third quarter review.	\$0.00	3.1	\$0.00
Straub, Kelsey	Edit and update project plan for progression of testing and reviewing the Company's footnote disclosures for the third quarter 2018	\$0.00	0.7	\$0.00
Straub, Kelsey	Address manager questions on pension representations that the Company makes for the third quarter 2018	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Straub, Kelsey	Discussions with Deloitte managers on summary memo, representation letter and debt.	\$0.00	1.3	\$0.00
Straub, Kelsey	Meet with J. Staiger, T. Berland, M. Lonnemann(Deloitte), and other team members to discuss status on testing over areas of Sears quarter 3 10-Q.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoyer (Deloitte) regarding Take With Sale access review and rollforward testing approach.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss with R. Riecker (Sears), J. Berry (Deloitte) regarding 3rd quarter interim review matters, status, and planned timeline including recent bankruptcy court activity.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann (Deloitte) to discuss the status of audit review of the Quarter 3 Drafted Report.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Review Sears audit committee email correspondence not specific to bankruptcy.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discuss with B. Phelan (Sears), J. Berry (Deloitte) regarding 3rd quarter interim review matters, status, and planned timeline including status of tradename impairment testing.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Research requirements for filing a Form 10-Q under various circumstances including a bankruptcy.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discuss results to filing a Form 10-Q late with B. Phelan, R. Riecker (Sears).	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
11/30/2018				
Weinert McDonnell, Lesley	Review 3rd quarter balance sheet analytic review workpaper to determine reasonableness of account fluctuations from period to period.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with L. McDonnell, J. Staiger, M. Lonnemann, (Deloitte), and other team members for update of client current events including scheduled court hearings.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Discuss with M. Brotnow (Sears) regarding 3rd quarter interim review matters, primarily including evaluation of intercompany medium-term notes for impairment.	\$0.00	0.5	\$0.00
Williams, Adam	Review third quarter income tax considerations memo to determine necessary review procedures for income tax testing.	\$0.00	0.9	\$0.00
12/01/2018				
Jain, Chetna	Prepare Internal Audit summarization report for Q3'18 as part of our review procedures.	\$0.00	2.0	\$0.00
Jaiswal, Himanshu	Perform tie out documentation on the Management Discussion and Analysis (MD&A) based on procedures performed during Q2'18.	\$0.00	2.9	\$0.00
Jaiswal, Himanshu	Assess additional tie out procedures to be performed related to Q3'18 additions management input into the management discussion and analysis disclosure within the Q3 10-Q.	\$0.00	2.1	\$0.00
Jaiswal, Himanshu	Perform independent Essbase pull on relevant Equity accounts to check 10Q equity disclosures.	\$0.00	0.5	\$0.00
Jha, Abhinav	Perform tieout procedures over working capital borrowings table in the management discussion and analysis disclosure of the Q3'18 10Q	\$0.00	2.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/01/2018				
Jha, Abhinav	Document tie out procedures over long term debt schedule included in the management discussion and analysis disclosure within the Q3 10Q.	\$0.00	1.8	\$0.00
Jha, Abhinav	Recalculate Sear's common stock disclosures within the management discussion and analysis section of the Q3 10Q to test the schedule.	\$0.00	2.0	\$0.00
Straub, Kelsey	Research lease agreements for rent amounts for stores set to close in order to calculate future minimum lease payments	\$0.00	1.9	\$0.00
12/02/2018				
Berland, Taylor	Review balance sheet analytics based on changes in the client adjustment to property held for sale accounts.	\$0.00	1.0	\$0.00
Hoye, Jim	Update Application documentation of Admin Access review based on review notes received from M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
McManus, Joseph	Prepare Sears Q3 2018 Quarterly Report pension footnote tie out.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the Third Quarter 10-Q report summary memo supplements for updated reorganization costs procedures.	\$0.00	0.2	\$0.00
12/03/2018				
Allen, Michael	Review previous (Q2'18 & Q3'17) for references for related party footnote to rollforward tieout procedures for Q3'18.	\$0.00	1.2	\$0.00
Allen, Michael	Review client support for client-obtained schedules from Sears to check whether each note of the 10Q has relevant client support.	\$0.00	0.5	\$0.00
Allen, Michael	Document internal references within the bankruptcy footnote of the Q3 10Q for our tie out procedures.	\$0.00	2.4	\$0.00
Berland, Taylor	Update project plan listing in order to assess required provided by client (PBC) support for Q3'18 review.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Berland, Taylor	Review updated Kmart income statement analytics due to additional fluctuations regarding depreciation expense caused by post close entries made by client.	\$0.00	1.2	\$0.00
Berland, Taylor	Review updated Sears income statement analytics due to additional fluctuations regarding depreciation expense caused by post close entries made by client.	\$0.00	0.5	\$0.00
Berry, Jim	Meet with L. McDonnell, K. Lauret (Deloitte) to discuss third quarter review procedures status update.	\$0.00	0.6	\$0.00
Berry, Jim	Review documentation of our Q3'18 procedures summary memo as part of quarterly procedures.	\$0.00	2.3	\$0.00
Berry, Jim	Clear review notes on going concern evaluation memo.	\$0.00	0.4	\$0.00
Bougadis, Blake	Review property transactions and cash flow in workpaper for closed store data.	\$0.00	0.3	\$0.00
Bougadis, Blake	Update documentation of Kmart income statement analytical procedures based on changes made to the Company's income statement accounts.	\$0.00	3.2	\$0.00
Bougadis, Blake	Assess client explanation for fluctuation in Selling and Administrative expense for documentation of Kmart analytical procedures.	\$0.00	1.2	\$0.00
Bougadis, Blake	Meet with C. Fitzgerald, J. McManus, C. McShane, D. Nguyen, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Enkhbayar, Tuya	Update Tax Summary memo per comments from T. Hermanson (Deloitte).	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Fitzgerald, Connor	Update documentation of income statement analytics for goodwill impairment considerations.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Update Bankruptcy-specific disclosures slide in the audit committee presentation deck.	\$0.00	1.7	\$0.00
Fitzgerald, Connor	Update documentation of the cash flow workpaper based on version 2 edits made by management.	\$0.00	1.9	\$0.00
Fitzgerald, Connor	Meet with B. Hartmann, K. Lauret, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with B. Bougadis, J. McManus, C. McShane, D. Nguyen, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan.	\$0.00	0.8	\$0.00
Goncalves, Tony	Review the Sears 10-Q to provide consultation regarding bankruptcy disclosures.	\$0.00	2.2	\$0.00
Hartmann, Becky	Meet with C. Fitzgerald, K. Lauret, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Hermanson, Tom	Review Tax specialist memo regarding pension settlements and remeasurements for Q3'18 review procedures.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Hoye, Jim	Draft and send email for Infrastructure Admin Access Review Testing to P. Patni (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Finalize Sears Rent Expense Control Documentation	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze critical access validations for access reviews.	\$0.00	0.3	\$0.00
Hoye, Jim	Prepare agenda for Sears Internal Audit Status Meeting including updated tracker for received and outstanding provisioning, change management, and access review workpapers.	\$0.00	1.1	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding AS400 Access Review and the Marketing Application Admin Access Review and Rollforward Workpapers	\$0.00	0.4	\$0.00
Hoye, Jim	Update Backup Schedules Documentation to assess evidence for follow-up.	\$0.00	1.2	\$0.00
Hoye, Jim	Address Security Configuration Testing Review Notes.	\$0.00	1.4	\$0.00
Hoye, Jim	Analyze Sears Internal Audit's CyberArk Logging and Monitoring Workpaper.	\$0.00	0.2	\$0.00
Hoye, Jim	Develop team plan for testing execution based on newly received workpapers from Sears Internal Audit.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with Smietanski (Deloitte) about Rollforward Testing, Execution Strategy, Access Reviews, Backup Schedules.	\$0.00	1.1	\$0.00
Hoye, Jim	Address Access Review testing and Common Control Provisioning follow up questions from client.	\$0.00	0.4	\$0.00
Hoye, Jim	Update Admin Access documentation based on review notes received.	\$0.00	0.6	\$0.00
Hoye, Jim	Address Review Notes for the Ability to Promote Endeavor Change Management Process.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Jain, Yash R	Review trial balance workpaper updated by A. Jha (Deloitte) for Q3'18.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Update documentation to Equity Rollforward procedures for Q3'18 review.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Update Statutory audit report tracker based on completion of tax schedules.	\$0.00	1.1	\$0.00
Jaiswal, Himanshu	Document internal references for the Guarantor/ Non-guarantor footnote for Q3'18 based on prior quarter documentation.	\$0.00	3.4	\$0.00
Jha, Abhinav	Perform review of internal references regarding the management discussion and analysis disclosure within the Q3 10Q.	\$0.00	0.8	\$0.00
Jha, Abhinav	Update documentation of differences tab located on trial balance to highlight account changes due to post close entries made by client.	\$0.00	1.5	\$0.00
Jha, Abhinav	Tie 10Q footnote numbers to Trial balance workpaper where applicable as part of testing procedures for the Q3'18 review.	\$0.00	1.5	\$0.00
Jha, Abhinav	Foot/Cross Foot Adjusted Earnings Before Interest Tax Depreciation and Amortization (EBITDA) for Sears segments for Q3'18 tie out.	\$0.00	1.0	\$0.00
Jha, Abhinav	Research guidance regarding ASC 606 (New Revenue recognition standard) and how it relates during a Chapter 11 filing.	\$0.00	1.0	\$0.00
Kohn, Barry	Review third quarter goodwill assessment workpaper.	\$0.00	0.7	\$0.00
Kohn, Barry	Review Q3'18 Independence Compliance workpaper	\$0.00	0.7	\$0.00
Kohn, Barry	Review Form 10-Q for the purposes of providing comments to audit team and management.	\$0.00	2.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Kohn, Barry	Review documentation of Deloitte's Review of Audit committee materials for Q3'18 procedures.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review Q3'18 Sears consolidated cash flow testing workpaper for quarterly review.	\$0.00	3.3	\$0.00
Lauret, Kyle	Update documentation of Q3'18 Sears cash flow testing based upon capitalization vs. expense considerations related to debtor in possession financing.	\$0.00	0.6	\$0.00
Lauret, Kyle	Document review notes on third quarter management representation letter.	\$0.00	0.4	\$0.00
Lauret, Kyle	Prepare agenda for third quarter status update meeting.	\$0.00	0.9	\$0.00
Lauret, Kyle	Update agenda for third quarter status meeting based on changes in client deadlines.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with C. Fitzgerald, B. Hartmann, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell (Deloitte) to discuss third quarter review procedures status update.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with B. Mallaro (Deloitte) and J. Henry, A. Dattilo (Sears) to discuss update on Innovent business and go forward strategy.	\$0.00	0.7	\$0.00
Liu, Sky	Draft report showing evidence of meeting Deloitte independence requirements.	\$0.00	1.7	\$0.00
Liu, Sky	Update fees for workpaper (Tax Notes) preapproval summary and reconciliation of proxy for independence standards	\$0.00	3.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Mallaro, Brian	Meet with K. Lauret (Deloitte) and J. Henry, A. Dattilo (Sears) to discuss update on Innovel business and go forward strategy.	\$0.00	0.7	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding AS400 Access Review and MARs Application Admin Access Review and Rollforward Workpapers.	\$0.00	0.4	\$0.00
Mason, David	Revise Marketing and Advertising Reconciliation System Admin Access Review workpaper.	\$0.00	0.9	\$0.00
Mason, David	Revise Marketing and Advertising Reconciliation System Privileged Access Review workpaper.	\$0.00	0.9	\$0.00
Mason, David	Draft criteria for admin accounts in Sears operating system.	\$0.00	0.6	\$0.00
Mason, David	Draft Access Provisioning and Change Management workpaper tracker.	\$0.00	0.8	\$0.00
Mason, David	Draft Marketing and Advertising Reconciliation System Access Provisioning workpaper.	\$0.00	1.1	\$0.00
Mason, David	Draft Common Access Provisioning workpaper.	\$0.00	0.9	\$0.00
Mason, David	Revise Admin Access Review workpaper related to New Price application.	\$0.00	0.8	\$0.00
Mason, David	Revise Admin Access Review workpaper related to Telluride system application.	\$0.00	0.8	\$0.00
Mason, David	Revise Admin Access Review workpaper related to Retail Inventory Management system.	\$0.00	0.7	\$0.00
Mason, David	Revise Privileged Access Review workpaper related to Retail Inventory Management system.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the summary of misstatements workpaper for Third Quarter 2018 pension remeasurement adjustment.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
McManus, Joseph	Answer H. Jaiswal's (Deloitte) questions on Third Quarter 10-Q report management's discussion and analysis tie out procedures.	\$0.00	0.2	\$0.00
McManus, Joseph	Review Third Quarter legal reserve summary.	\$0.00	0.8	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report pension footnote prepared by J. Colletti (Deloitte).	\$0.00	1.1	\$0.00
McManus, Joseph	Complete Third Quarter 10-Q report benefit plan footnote tie out supplemental excel.	\$0.00	1.3	\$0.00
McManus, Joseph	Complete Sears Q3 2018 Quarterly Report benefit plan footnote tie out.	\$0.00	0.7	\$0.00
McManus, Joseph	Update the Q3 and bankruptcy project plans to prepare for 12/3/18 Q3 status meeting.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with C. Fitzgerald (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with B. Bougadis, C. Fitzgerald, C. McShane, D. Nguyen, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with P. Sorenson, K. Straub, C. Fitzgerald (Deloitte) to discuss Quarter 3 archive plan.	\$0.00	0.5	\$0.00
McShane, Connor	Review Management's accounting conclusions matrix for Kent, WA Property transaction.	\$0.00	3.2	\$0.00
McShane, Connor	Meet with B. Bougadis, C. Fitzgerald, J. McManus, D. Nguyen, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
McShane, Connor	Review Management's accounting conclusions for Q3 2018 Property impairment testing.	\$0.00	3.4	\$0.00
McShane, Connor	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, K. Riordan, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Nguyen, Donna	Meet with B. Bougadis, C. Fitzgerald, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Nguyen, Donna	Review Q3'18 project plan to assess which workpapers should be prepared.	\$0.00	0.3	\$0.00
Nguyen, Donna	Discuss cash flow questions related to pension and gains with K. Straub (Deloitte).	\$0.00	0.6	\$0.00
Nguyen, Donna	Close notes from C. Fitzgerald (Deloitte) on Q3'18 apparel forecast review workpaper.	\$0.00	3.9	\$0.00
Nguyen, Donna	Close second round of notes from C. Fitzgerald (Deloitte) on Q3'18 apparel forecast review workpaper.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for second round of entries received for post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with B. Bougadis, C. Fitzgerald, J. McManus, C. McShane, D. Nguyen, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Riordan, Katy	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, C. McShane, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Rosi, Matthew	Review news articles to gain understanding of stores announced to be closed.	\$0.00	1.3	\$0.00
Rosi, Matthew	Review email responses from J. Butz and K. Corbat (All Sears) about liabilities subject to compromise selections.	\$0.00	0.8	\$0.00
Rosi, Matthew	Pull net book value of recently announced store closures using Essbase (client data software).	\$0.00	0.7	\$0.00
Rosi, Matthew	Prepare excel file needed to run Essbase (client data software) numbers for store closures.	\$0.00	2.1	\$0.00
Rothstein, Louis	Update fair value analysis for partner review notes/comments, for purposes of Sears third quarter review	\$0.00	3.8	\$0.00
Slattery, Matthew	Review bankruptcy footnote disclosure in preliminary Q3'18 10-Q draft.	\$0.00	2.7	\$0.00
Smietanski, Meredith	Participate in call with P. Vajhala (all Deloitte) to discuss Service Organization Control report interim testing updates	\$0.00	0.5	\$0.00
Smietanski, Meredith	Participate in conference call with P. Vajhala (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (all Sears Holdings) on the inventory management system database conversion.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update outstanding items from Sears Internal Audit agenda prior to weekly meeting.	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) about Rollforward Testing, Execution Strategy, Access Reviews, Backup Schedules.	\$0.00	1.1	\$0.00
Sorenson, Peter	Review documentation of income statement analytic workpaper for Q3'18.	\$0.00	2.9	\$0.00
Sorenson, Peter	Meet with B. Bougadis, C. Fitzgerald, J. McManus, C. McShane, D. Nguyen, K. Riordan, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Sorenson, Peter	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, C. McShane, K. Riordan, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Sorenson, Peter	Review Q3'18 equity testing workpaper.	\$0.00	2.1	\$0.00
Straub, Kelsey	Meet with B. Bougadis, C. Fitzgerald, J. McManus, C. McShane, D. Nguyen, K. Riordan, P. Sorenson (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, C. McShane, K. Riordan, P. Sorenson, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Straub, Kelsey	Address partner review notes on documentation of Company's liquidity position for the third quarter 2018	\$0.00	1.4	\$0.00
Straub, Kelsey	Make updates to team project plan for the status change of workpapers	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Straub, Kelsey	Discuss cash flow questions related to pension and gains with D. Nguyen (Deloitte).	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (all Deloitte) to discuss Service Organization Control report interim testing updates	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Participate in conference call with M. Smietanski (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (all Sears Holdings) on the IMS database conversion.	\$0.00	0.4	\$0.00
Viray, Norell	Search archived files for items related to FY2015 tax-related transaction services.	\$0.00	1.9	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 balance sheet assets analytic review workpaper.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret (Deloitte) to discuss third quarter review procedures status update.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review draft of Q3'18 management representation letter.	\$0.00	1.8	\$0.00
Weinert McDonnell, Lesley	Review draft of Q3'18 revised audit committee presentation.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 balance sheet liabilities analytic review workpaper.	\$0.00	2.1	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 summary of misstatements.	\$0.00	1.4	\$0.00
Weinert McDonnell, Lesley	Review revised Q3'18 quarter summary of misstatements.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Agarwal, Minu	Document tie out procedures performed on Equity footnote of the 10Q as part of our Q3'18 procedures.	\$0.00	1.0	\$0.00
Allen, Michael	Update documentation of related party footnote tie out based on changes in the client 10Q.	\$0.00	1.1	\$0.00
Allen, Michael	Review post close journal entry listing received by T. Wilczak (Sears).	\$0.00	1.3	\$0.00
Allen, Michael	Document comparison analysis between client first and second draft of Q3'18 10Q to consider additional procedures to be performed for review.	\$0.00	1.8	\$0.00
Berggren, Maureen	Discuss with J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, M. Berggren, A. Jackson (all Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with K. Straub, P. Nanda (Deloitte) to discuss status of debt workpapers and timeline of reviews.	\$0.00	0.5	\$0.00
Berland, Taylor	Clear notes on Kmart income statement analytical procedures regarding explanations for period to period fluctuations.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, J. Staiger, K. Lauret, A. Williams, and M. Lonnemann (All Deloitte).	\$0.00	1.1	\$0.00
Berry, Jim	Call with L. McDonnell, J. Staiger, K. Lauret, J. Treiber, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Berry, Jim	Review certain real estate disposals workpapers as part of Quarter 3.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with L. Munjal (Sears Office of the CEO), L. McDonnell (Deloitte) to discuss current operations and upcoming 10Q filing.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Berry, Jim	Meet to discuss the audit status and priorities for the week with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Berry, Jim	Discussion regarding inventory valuation and existence procedures with T. Barton, L. McDonnell, J. Treiber, D. Sorgen (Deloitte)	\$0.00	0.3	\$0.00
Berry, Jim	Review third quarter 10-Q to formulate comments to provide to Sears management (S. Brokke).	\$0.00	1.0	\$0.00
Bougadis, Blake	Update documentation of Kmart income statement analytical procedures due to impairment changes caused by additional post close entries made by client due to the bankruptcy.	\$0.00	3.9	\$0.00
Bougadis, Blake	Update documentation of Kmart income statement analytical procedures based on notes received from T. Berland (Deloitte).	\$0.00	3.2	\$0.00
Bougadis, Blake	Assess Sears income statement analytic regarding Depreciation expense fluctuations	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Research authoritative guidance on paying down prepetition debt balances with post petition loan proceeds.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 4th.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Enhance documentation of the cash flows from investing activities section of the cash flow.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Update documentation of Apparel inventory reserve workpaper for quarter 3 2018.	\$0.00	1.3	\$0.00
Hartmann, Becky	Research pertaining to SEC reporting requirements under bankruptcy for the 10-Q draft.	\$0.00	0.5	\$0.00
Hoye, Jim	Document Common Control Provisioning Workpaper.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Hoye, Jim	Meet with P. Patni and S. Venkata (All Deloitte) regarding Infrastructure Access Reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform Access Reviews Information Provided by Entity (IPE) timely Removal Testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze Backup Schedules exception remediation evidence.	\$0.00	0.6	\$0.00
Hoye, Jim	Create Critical Access Validations Tracker for Access Reviews for validations received and outstanding to send follow up to J. Goodin (Sears).	\$0.00	1.1	\$0.00
Hoye, Jim	Analyze Backup Schedules exception remediation evidence to prepare for meeting over the matter.	\$0.00	0.6	\$0.00
Hoye, Jim	Participate in conference call with D. Mason, P. Patni, S. Venkata (All Deloitte), J. Goodin, T. Gore, and K. Thorat (All Sears) regarding access reviews information used in company controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with M. Smietanski and P. Vajhala (Deloitte) regarding Access Reviews Testing and Backup Schedules Remediation.	\$0.00	0.9	\$0.00
Hoye, Jim	Update documentation of Access Provisioning workpaper based on previous review.	\$0.00	0.2	\$0.00
Hoye, Jim	Prepare for meeting with Sears Internal Audit by reviewing access reviews documentation.	\$0.00	0.4	\$0.00
Jain, Yash R	Review documentation of Management Discussion and analysis disclosure tie out procedures as part of Q3'18 procedures.	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	Document internal references for the equity footnote as part of our Q3'18 testing of 10Q.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Jaiswal, Himanshu	Document tie out procedures performed regarding the Q3'18 Legal proceedings footnote.	\$0.00	1.8	\$0.00
Jaiswal, Himanshu	Update documentation of Q3'18 Equity workpaper based on Retained Earnings adjustment entries made by client.	\$0.00	2.5	\$0.00
Jha, Abhinav	Tie amounts disclosed in management discussion and analysis of the Q3 10Q to workpapers in the audit file.	\$0.00	2.4	\$0.00
Jha, Abhinav	Document external tie outs to previous year audited financial statements where applicable in the management discussion and analysis in the Q3 10Q for review procedures.	\$0.00	1.6	\$0.00
Jha, Abhinav	Document tie out procedures for Q3'18 cash flow activity that is disclosed in the Q3'18 10Q.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Lauret, Kyle	Call with J. Berry, L. McDonnell, J. Staiger, J. Treiber, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Lauret, Kyle	Update documentation of Q3'18 cash flow testing based on debt issuance agreements during Q3'18.	\$0.00	0.8	\$0.00
Lauret, Kyle	Review third quarter 10-Q to formulate comments to provide to Sears management (S. Brokke).	\$0.00	1.0	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q to assess comments pertaining to SEC reporting requirements for interim review procedures.	\$0.00	0.9	\$0.00
Lauret, Kyle	Review Q3'18 cash flow presentation of financing activities with L. McDonnell (Deloitte).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Liu, Sky	Draft emails of status of open items on executed statement of work/engagement letter/work order for the Deloitte Entity Search and Compliance reference.	\$0.00	0.8	\$0.00
Liu, Sky	Update documentation of proxy reconciliation in the Tax notes workpaper.	\$0.00	1.6	\$0.00
Liu, Sky	Update documentation of executed statement of work based on fee schedule per independence requirements.	\$0.00	1.2	\$0.00
Liu, Sky	Update Q3'18 fees for (Tax Notes) preapproval summary and reconciliation of proxy.	\$0.00	2.4	\$0.00
Lonnemann, Malorie	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, J. Staiger, K. Lauret, A. Williams, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Mason, David	Draft follow up items for Sears Internal Audit in regards to functions for Application Admin.	\$0.00	1.1	\$0.00
Mason, David	Participate in conference call with J. Hoyer, P. Patni, (All Deloitte), J. Goodin, T. Gore, and K. Thorat (All Sears) regarding access reviews IPE/IUC.	\$0.00	0.3	\$0.00
Mason, David	Draft table of the Privileged Access Review workpapers including information on if users were marked for removal/when they were marked for removal follow up.	\$0.00	1.1	\$0.00
Mason, David	Revise Physical Security - Troy Data Center workpaper.	\$0.00	0.7	\$0.00
Mason, David	Draft Telluride Access Provisioning workpaper.	\$0.00	0.9	\$0.00
McManus, Joseph	Update the Project Plan for Q3 statuses of outstanding workpapers.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
McManus, Joseph	Document conclusions on Third Quarter 2018 presentation and disclosure over consolidated subsidiaries and variable interest entities.	\$0.00	0.9	\$0.00
McManus, Joseph	Update documentation on memo documenting conclusions and considerations over segment reporting in bankruptcy.	\$0.00	0.6	\$0.00
McManus, Joseph	Update documentation on Apparel and Hardlines Business units pricing strategy meeting memo.	\$0.00	0.8	\$0.00
McManus, Joseph	Prepare final versions of workpapers for inclusion in final Q3 archive file.	\$0.00	0.8	\$0.00
McManus, Joseph	Update documentation on memo documenting lower of cost or market considerations.	\$0.00	0.2	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote 11- recent accounting pronouncements.	\$0.00	0.7	\$0.00
McShane, Connor	Review previous accounting misstatements to assess impact on scope of audit.	\$0.00	3.5	\$0.00
McShane, Connor	Document accounting misstatements for Q3 2018 review period to assess impact on scope of audit.	\$0.00	3.2	\$0.00
Nanda, Priyanka	Meet with K. Straub, T. Berland (Deloitte) to discuss status of debt workpapers and timeline of reviews.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for third round of entries needed in post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Nguyen, Donna	Close notes from A. Williams (Deloitte) on Q3'18 apparel forecast review workpaper.	\$0.00	3.9	\$0.00
Nguyen, Donna	Close notes from L. McDonnell (Deloitte) on Q3'18 apparel forecast review workpaper.	\$0.00	3.8	\$0.00
Nguyen, Donna	Update Q3'18 project plan for review of post-close journal entry memorandum.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Nguyen, Donna	Discuss apparel forecast review fluctuations and reserves with F. Gourlin (Sears).	\$0.00	1.6	\$0.00
Patni, PARIDHI	Participate in conference call with J. Hoyer, D. Mason, (All Deloitte), J. Goodin, T. Gore, and K. Thorat (All Sears) regarding access reviews IPE/IUC.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Meet with J. Hoyer and S. Venkata (All Deloitte) regarding Infrastructure Access Reviews.	\$0.00	0.2	\$0.00
Rosi, Matthew	Discuss with P. Sorenson (Deloitte) about the selection detail for liabilities subject to compromise.	\$0.00	1.2	\$0.00
Rosi, Matthew	Prepare additional selection from the pre-petition liabilities subject to compromise accounts payable testing based on discussion with J. Butz (Sears).	\$0.00	0.8	\$0.00
Sal, TANMOY	Review equity work paper for Q3'2018.	\$0.00	4.3	\$0.00
Sal, TANMOY	Review the Q3'18 statement of equity tie out.	\$0.00	3.7	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and D. Tangen (Sears Holdings) to discuss Internal Audit's sampling on in-scope production lockdown systems.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and J. Goodin, T. Roesslein, M. Torres (Sears Holdings) to walkthrough contractor end date within Lightweight Directory Access Protocol.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit status and outstanding items.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Review interim change management workpapers.	\$0.00	1.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Smietanski, Meredith	Discuss with J. Hoyer and P. Vajhala (Deloitte) regarding Access Reviews Testing and Backup Schedules Remediation.	\$0.00	0.9	\$0.00
Sorenson, Peter	Review Q3'18 consolidated balance sheet.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review additional documentation of income statement analytic workpaper for Q3'18.	\$0.00	3.1	\$0.00
Sorenson, Peter	Discuss with M. Rosi (Deloitte) about the selection detail for liabilities subject to compromise.	\$0.00	1.2	\$0.00
Staiger, Jt	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Staiger, Jt	Call with J. Berry, L. McDonnell, K. Lauret, J. Treiber, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Staiger, Jt	Analyze the Company's Q3'18 tradename impairment analysis.	\$0.00	2.5	\$0.00
Staiger, Jt	Review third quarter 10-Q to formulate comments to provide to S. Brokke (Sears).	\$0.00	1.0	\$0.00
Staiger, Jt	Analyze 10-Q disclosures for quarterly review purposes.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt and interest progression for week of 12/7 and summarize list of outstanding client support	\$0.00	2.3	\$0.00
Straub, Kelsey	Update going concern consultation memo based on changes to the consultation process.	\$0.00	0.4	\$0.00
Straub, Kelsey	Prepare for meeting to discuss status of debt workpapers and timeline of reviews with T. Berland, P. Nanda (Deloitte)	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Straub, Kelsey	Meet with T. Berland, P. Nanda (Deloitte) to discuss status of debt workpapers and timeline of reviews.	\$0.00	0.4	\$0.00
Torregrossa, Michelle	Call with J. Berry, L. McDonnell, J. Staiger, K. Lauret, J. Treiber (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Treiber, John	Discussion regarding inventory valuation and existence procedures with T. Barton, L. McDonnell, J. Berry, D. Sorgen (Deloitte)	\$0.00	0.3	\$0.00
Treiber, John	Call with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit status and outstanding items.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Review automated control workpapers.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski and J. Hoyer (Deloitte) regarding Access Reviews Testing and Backup Schedules Remediation.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and D. Tangen (Sears Holdings) to discuss Internal Audit's sampling on in-scope production lockdown systems.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and J. Goodin, T. Roesslein, M. Torres (Sears Holdings) to walkthrough contractor end date within Lightweight Directory Access Protocol.	\$0.00	0.5	\$0.00
Venkatasubramanyan, Srikanth	Participate in conference call with J. Hoyer, P. Patni, D. Mason (All Deloitte), J. Goodin, T. Gore, and K. Thorat (All Sears) regarding access reviews IPE/IUC.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Venkatasubramanyan, Srikanth	Meet with J. Hoyer and P. Patni (All Deloitte) regarding Infrastructure Access Reviews.	\$0.00	0.2	\$0.00
Viray, Norell	Update valuation allowance recalculation analytic	\$0.00	0.5	\$0.00
Viray, Norell	Update Q3'18 Tax Summary Memo per revised effective tax rate schedule post-impairment booking.	\$0.00	1.9	\$0.00
Weinert McDonnell, Lesley	Review inventory valuation workpapers for Q3'18 review.	\$0.00	1.3	\$0.00
Weinert McDonnell, Lesley	Review notes addressed in inventory valuation workpapers for Q3'18 review.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with L. Munjal (Sears Office of the CEO), J. Berry (Deloitte) to discuss current operations and upcoming 10Q filing.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review third Q3'18 10-Q to formulate comments to provide to S. Brokke (Sears).	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Call with J. Berry, J. Staiger, K. Lauret, J. Treiber, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Review draft of Sears management's memorandum documenting trade name impairment considerations.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 cash flow presentation of financing activities with K. Lauret (Deloitte).	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Meet to discuss the audit status and priorities for the week with J. Berry, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Discussion regarding inventory valuation and existence procedures with T. Barton, J. Treiber, J. Berry, D. Sorgen (Deloitte)	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Weinert McDonnell, Lesley	Discuss with J. Berry, E. Tzavelis, T. Hermanson, G. Yauch, and M. Berggren (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review substantive testing workpapers related to Sears base audit.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Document results and minutes of meeting with L. Munjal (Sears) for 3rd quarter interim review workpaper file.	\$0.00	0.4	\$0.00
Williams, Adam	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Yauch, Glenn	Discuss with J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, M. Berggren, A. Jackson regarding status of various services by function (Tax, Advisory, Audit).	\$0.00	0.5	\$0.00
12/05/2018				
Allen, Michael	Meet with K. Stopen (Sears) to discuss post close journal entries and gain a better understanding of the entries.	\$0.00	0.7	\$0.00
Allen, Michael	Update post close journal entry memo documentation based on inquiry with M. Brotnow (Sears).	\$0.00	0.7	\$0.00
Berland, Taylor	Clear notes on fair value specialist summary memo on property valuations.	\$0.00	0.6	\$0.00
Berland, Taylor	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.2	\$0.00
Berry, Jim	Review Q3'18 10Q adjustments and disclosures analysis.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Berry, Jim	Review certain literature and interpretations regarding debt classification.	\$0.00	1.2	\$0.00
Berry, Jim	Review representation letter for quarter 3 financial statements.	\$0.00	0.7	\$0.00
Berry, Jim	Research debt related classifications for secured debt.	\$0.00	1.3	\$0.00
Bougadis, Blake	Update documentation of Sears income statement analytical procedures regarding changes in interest expense.	\$0.00	4.0	\$0.00
Bougadis, Blake	Document explanation for fluctuations found in the Kmart income statement analytic regarding Reorganization expense (new expense created due to the bankruptcy filing).	\$0.00	2.4	\$0.00
Dixon, Teagan (TJ)	Call with P. Vajhala, and M. Smietanski (All Deloitte) regarding audit/advisory updates and testing progress.	\$0.00	0.1	\$0.00
Enkhbayar, Tuya	Update the tax summary memo based on pension remeasurements.	\$0.00	3.0	\$0.00
Fitzgerald, Connor	Update Chapter 11 considerations slides in the audit committee presentation deck.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 5th.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Update documentation for goodwill impairment passed disclosure in the evaluation of misstatements workpaper	\$0.00	1.8	\$0.00
Garrett, Brad	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte).	\$0.00	0.3	\$0.00
Hartmann, Becky	Review the workpapers to tie out the benefit plans footnote within the Q3'2018 10-Q.	\$0.00	2.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Hartmann, Becky	Clear notes to the summary of misstatements related to the pension error identified in Q3'2018.	\$0.00	1.0	\$0.00
Hartmann, Becky	Review documentation of tieouts regarding Employer contributions in the benefit plans footnote of the Q3'18 10Q.	\$0.00	0.4	\$0.00
Hoye, Jim	Prepare topical agenda for backup schedules meeting.	\$0.00	0.1	\$0.00
Hoye, Jim	Update documentation Access removal timeliness based on communication with T. Gore (Sears).	\$0.00	0.4	\$0.00
Hoye, Jim	Participate in conference call with S. Venkata (Deloitte) regarding Change management Testing Approach.	\$0.00	0.2	\$0.00
Hoye, Jim	Participate in call with M. Smietanski (Deloitte) regarding Sears Point of Sales Systems Polling.	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation for Information used in the Performance of the control (IUC) write-ups.	\$0.00	0.6	\$0.00
Hoye, Jim	Review Critical Access validations, Backups scheduling evidence and email correspondence.	\$0.00	1.2	\$0.00
Hoye, Jim	Participate in conference call with M. Smietanski and P. Vajhala (All Deloitte), and T. Williams, M. Bell, J. Oliveira (All Sears), regarding Backups Testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Address Review Notes regarding Telluride Matching Control.	\$0.00	0.3	\$0.00
Jain, Yash R	Review ASC 606 (Revenue recognition standard) workpaper executed by A. Jha (Deloitte) for Quarter 3.	\$0.00	1.6	\$0.00
Jaiswal, Himanshu	Document considerations for Q3'18 Sears equity work paper.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Perform Rollforward procedures for the Sears Q3'18 Guarantor/ Non-Guarantor footnote.	\$0.00	3.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Jha, Abhinav	Perform Essbase pulls for Income statement accounts to assess whether the Trial balance is up to date after client post close entries.	\$0.00	1.0	\$0.00
Jha, Abhinav	Document internal references of Management Discussion and Analysis footnotes based on client draft #1 of the 10Q	\$0.00	2.2	\$0.00
Jha, Abhinav	Document internal and external references for the Income statement tie out.	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform tie out procedures of Cash Flow Statement Q3'18.	\$0.00	1.3	\$0.00
Klein, Sara	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte).	\$0.00	0.3	\$0.00
Lauret, Kyle	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with M. Rosi, P. Sorenson (Deloitte) regarding liabilities subject to compromise work paper, support received, possible misstatements, and workpaper required fields.	\$0.00	0.6	\$0.00
Mashburn, Brian	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Mason, David	Meet with M. Smietanski (Deloitte) to discuss change management approach and provide background to the engagement as a new member.	\$0.00	0.6	\$0.00
Mason, David	Revise Change Management workpapers for roll-forward testing.	\$0.00	1.4	\$0.00
Mason, David	Update list of Admin and Privileged Access Review workpapers requiring removed user evidence follow up.	\$0.00	1.1	\$0.00
McManus, Joseph	Update the Deloitte Q3 remeasurement memo based on memo provided by J. Eichner (Sears).	\$0.00	0.8	\$0.00
McManus, Joseph	Update documentation on the summary of misstatements workpaper.	\$0.00	0.5	\$0.00
McManus, Joseph	Research information produced by entity testing used in the pricing meeting discussion documentation.	\$0.00	1.2	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report legal footnote.	\$0.00	0.6	\$0.00
McManus, Joseph	Document conclusions on Third Quarter 2018 presentation and disclosure over combined pension benefit obligation.	\$0.00	1.8	\$0.00
McManus, Joseph	Update the Q3 project plans on partners' request for current status and updated timelines of expected due to partners.	\$0.00	0.6	\$0.00
McManus, Joseph	Update outstanding "provided by client" listing for reorganization support provided by J. Goodin (Sears).	\$0.00	0.3	\$0.00
McManus, Joseph	Update the Third Quarter 10-Q report benefit plans footnote tie out due to new draft of the quarterly report.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the contingent liability report based on discussion with M. Lonnemann (Deloitte) for documentation.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Murphy, Karissa	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, (Deloitte).	\$0.00	0.3	\$0.00
Nguyen, Donna	Update cash flow documentation for new support obtained from J. Drosopoulos (Sears).	\$0.00	3.9	\$0.00
Nguyen, Donna	Close second round of notes left on workpaper related to Q3'18 cash flow.	\$0.00	3.8	\$0.00
Nguyen, Donna	Update Q3'18 project plan for second round review of post-close journal entry memorandum.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for third round of entries received for post-close journal entry memorandum.	\$0.00	0.3	\$0.00
Rosi, Matthew	Draft email to B. Archambeau (Sears) to request involve level support for new selection in liabilities subject to compromise workpaper.	\$0.00	0.6	\$0.00
Rosi, Matthew	Update workpaper related to liabilities subject to compromise based on support obtained from J. Butz (Sears).	\$0.00	3.2	\$0.00
Rosi, Matthew	Prepare workpaper related to liabilities subject to compromise by documenting selections made for testing.	\$0.00	2.7	\$0.00
Rosi, Matthew	Meet with M. Lonnemann, P. Sorenson (Deloitte) regarding liabilities subject to compromise work paper, support received, possible misstatements, and workpaper required fields.	\$0.00	0.6	\$0.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to discuss layout of Liabilities Subject to Compromise workpaper and questions regarding related support received.	\$0.00	0.8	\$0.00
Rosi, Matthew	Use invoice support to document testing of pre- and post-petition liability balances.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Rosi, Matthew	Pull third round of Q3'18 footnote tie-outs into the audit file.	\$0.00	0.4	\$0.00
Sal, TANMOY	Perform tie out of Q3'18 statement of cash flow using additional schedules obtained from K. Pollack (Sears).	\$0.00	1.7	\$0.00
Sal, TANMOY	Perform tie out of Q3'18 statement of equity.	\$0.00	3.3	\$0.00
Sal, TANMOY	Prepare guarantor/non-guarantor rollforward for Q3'18.	\$0.00	4.7	\$0.00
Siciliano, Cecilia	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, H. Hallberg, K. Murphy (Deloitte).	\$0.00	0.3	\$0.00
Smietanski, Meredith	Call with T. Dixon and P. Vajhala (All Deloitte) regarding audit/advisory updates and testing progress.	\$0.00	0.1	\$0.00
Smietanski, Meredith	Address notes on automated control workpaper related to Sears Point of Sales application.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Participate in call with J. Hoyer (Deloitte) regarding Sears Point of Sales Systems Polling.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Participate in conference call with M. Smietanski and P. Vajhala (All Deloitte), and T. Williams, M. Bell, J. Oliviera (All Sears), regarding Backups Testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with D. Mason (Deloitte) to discuss change management approach and provide background to the engagement as a new member.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review additional procedures performed in income statement analytic workpaper.	\$0.00	3.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Sorenson, Peter	Meet with M. Lonnemann, M. Rosi (Deloitte) regarding liabilities subject to compromise work paper, support received, possible misstatements, and workpaper required fields.	\$0.00	0.6	\$0.00
Staiger, Jt	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Staiger, Jt	Analyze additional information on the Company's Q3'18 tradename impairment analysis.	\$0.00	6.9	\$0.00
Staiger, Jt	Discuss Information Technology and audit touchpoint changes with G. Yauch, T. Dixon, P. Vajhala (Deloitte).	\$0.00	0.6	\$0.00
Straub, Kelsey	Address manager notes related to debt documentation on cash flow	\$0.00	1.1	\$0.00
Treiber, John	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Discuss Information Technology and audit touchpoint changes with G. Yauch, T. Dixon, J. Staiger (Deloitte).	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Call with T. Dixon and M. Smietanski (All Deloitte) regarding audit/advisory updates and testing progress.	\$0.00	0.1	\$0.00
Vajhala, Phani Kiran	Participate in IT and Audit touchpoint meeting discussing key changes with G. Yauch, T. Dixon, and J. Staiger (All Deloitte).	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Participate in conference call with M. Smietanski and J. Hoyer (All Deloitte), and T. Williams, M. Bell, J. Oliviera (All Sears), regarding Backups Testing.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Venkatasubramanyan, Srikanth	Participate in conference call with J. Hoye (Deloitte) regarding Change management Testing Approach.	\$0.00	0.2	\$0.00
Viray, Norell	Search archived files for any items related to FY2014 tax-related transaction services.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review second revisions Q3'18 summary of misstatements.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Review second revisions to Q3'18 management representation letter.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review revisions to Q3'18 quarter documentation of pension settlement.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Discussion with J. Drosopoulos (Sears) regarding tradename valuation documentation and questions from internal fair value specialists regarding same.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review Sears management's documentation of approach and considerations to test goodwill for impairment for Q3'18 review.	\$0.00	1.3	\$0.00
Weinert McDonnell, Lesley	Review contingent liability report and related interim review procedures for Q3'18.	\$0.00	1.1	\$0.00
Williams, Adam	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Williams, Adam	Review agenda for focused support call for Sears audit detailing the revised scope of review.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Yauch, Glenn	Discuss Information Technology and audit touchpoint changes with T. Dixon, P. Vajhala, J. Staiger (Deloitte).	\$0.00	1.4	\$0.00
Yauch, Glenn	Participate in IT and Audit touchpoint meeting discussing key changes with P. Vajhala, T. Dixon, and J. Staiger (All Deloitte).	\$0.00	0.6	\$0.00
12/06/2018				
Allen, Michael	Update footnote tie outs based on changes in financial statement drafts.	\$0.00	0.5	\$0.00
Allen, Michael	Perform Essbase pulls to check post close entries made by the client for our analytical procedures over the balance sheet accounts.	\$0.00	1.1	\$0.00
Allen, Michael	Assess data by independently performing Essbase pulls related to the Debtor-in-Possession footnote within the Q3 10Q.	\$0.00	1.5	\$0.00
Berggren, Maureen	Review PeopleSoft General Ledger automated control for period close.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review updates to PeopleSoft General Ledger automated control documentation for period close as part of our general Information Technology testing.	\$0.00	0.3	\$0.00
Berggren, Maureen	Participate in internal status call with T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, J. Staiger, K. Lauret, A. Williams, and M. Lonnemann (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.4	\$0.00
Berland, Taylor	Review client explanation for fluctuations found during our analytical procedures over Balance Sheet accounts.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Berland, Taylor	Review Sears income statement analytical procedures based on updates made to client general ledger due to post close entries made.	\$0.00	2.4	\$0.00
Berry, Jim	Review audit committee report revised draft of the Q3'18 10Q.	\$0.00	0.6	\$0.00
Berry, Jim	Review goodwill accounting memo addressing considerations in bankruptcy.	\$0.00	0.4	\$0.00
Bougadis, Blake	Update Sears Analytical procedures over the income statement due to changes made by client with post close journal entries.	\$0.00	3.6	\$0.00
Bougadis, Blake	Perform independent Essbase pulls for all income statement account to assess how analytical procedures capture potential changes to accounts due to post close entries made by the client.	\$0.00	1.1	\$0.00
Dixon, Teagan (TJ)	Participate in internal status call with M. Berggren, P. Vajhala, and M. Smietanski (all Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Enkhbayar, Tuya	Update the tax summary memo due to changes in the pretax book income.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 6th.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Review quarter 3 apparel inventory lookback analysis workpaper.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Discuss with D. Nguyen (Deloitte) questions on the Apparel inventory lookback workpaper	\$0.00	0.8	\$0.00
Hartmann, Becky	Review Deloitte's documentation for the Q3'2018 quarterly review file of the accounting and reporting of the Sears pension plans obligations as of 11/3/2018.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Hoye, Jim	Update Provisioning common control documentation based on analysis of potential issues for access provisioning.	\$0.00	1.2	\$0.00
Hoye, Jim	Participate in call with M. Smietanski (Deloitte) regarding backups and access provisioning for the Item Maintenance System.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze Access Review timely removal evidence provided based on discussion with T. Gore (Sears).	\$0.00	0.2	\$0.00
Jain, Yash R	Update the Q3'18 workpaper of the testing of the guarantor non-guarantor balance sheet disclosed on the Company's Q3'18 10Q.	\$0.00	3.9	\$0.00
Jha, Abhinav	Perform Essbase pulls for Trial balance sheet accounts to assess whether account balances are correct after post close entries made by client.	\$0.00	1.0	\$0.00
Jha, Abhinav	Document Internal references for management discussion and analysis disclosure within the Q3 10Q.	\$0.00	3.0	\$0.00
Kapecki, Kenneth	Review updates to property impairment fair value procedures for purposes of Sears third quarter review	\$0.00	0.4	\$0.00
Kohn, Barry	Review documentation of quarterly debt issuance cost testing.	\$0.00	1.2	\$0.00
Lauret, Kyle	Call with L. McDonnell (Deloitte) to discuss monthly engagement economics and action items related to billing and financial reporting.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Lauret, Kyle	Draft third quarter interim review update agenda for upcoming meeting with quality reviewer.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Lonnemann, Malorie	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, J. Staiger, K. Lauret, A. Williams, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Mason, David	Revise Marketing and Advertising Reconciliation System Access Provisioning workpaper.	\$0.00	2.6	\$0.00
McManus, Joseph	Update Q3 "provided by client" request listing for addition of new reorganization cost selections.	\$0.00	0.5	\$0.00
McManus, Joseph	Update documentation of pricing team discussion memo based on commentary by A. Williams (Deloitte)	\$0.00	0.8	\$0.00
McManus, Joseph	Update conclusions within pension memo provided by J. Eichner (Sears).	\$0.00	0.9	\$0.00
McManus, Joseph	Document considerations regarding client prepared pension remeasurement memo.	\$0.00	0.8	\$0.00
McManus, Joseph	Provide prior year support for apparel lookback testing procedures to D. Nguyen (Sears).	\$0.00	0.3	\$0.00
McManus, Joseph	Research consolidation memo per comment by Engagement Quality Control Reviewer B. Kohn (Deloitte).	\$0.00	0.9	\$0.00
McManus, Joseph	Update documentation for conclusions reached within memo previously prepared guidance summary memo on pension.	\$0.00	0.8	\$0.00
McShane, Connor	Review property specialist summary memo in connection with Sears Q3'18 review.	\$0.00	3.1	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for final round of entries needed in post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update documentation of apparel forecast review for Q3'18.	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Nguyen, Donna	Update cash flow documentation for new support obtained from M. Huron (Sears).	\$0.00	3.9	\$0.00
Riordan, Katy	Update the store closure workpaper for various updates made to the general ledger by management throughout the closing period.	\$0.00	2.7	\$0.00
Rosi, Matthew	Discuss with P. Sorenson (Deloitte) on process to calculate sample size based on pre-petition liabilities subject to compromise for accounts payable systems.	\$0.00	0.6	\$0.00
Rosi, Matthew	Discuss accounts payable reconciliation to use in testing of liabilities subject to compromise with P. Sorenson (Deloitte) and J. Butz (SHC).	\$0.00	0.5	\$0.00
Rosi, Matthew	Draft email to E. Skrgic and W. Carges (All Sears) requesting invoice detail based on J. Butz (Sears) guidance.	\$0.00	0.8	\$0.00
Rosi, Matthew	Close notes made by P. Sorenson (Deloitte) on liabilities subject to compromise workpaper.	\$0.00	2.6	\$0.00
Rosi, Matthew	Run Essbase (client database software) to retrieve net book value of lease payments on stores that have been closed.	\$0.00	1.6	\$0.00
Rosi, Matthew	Make additional selections for testing of post-petition liabilities subject to compromise.	\$0.00	1.3	\$0.00
Rosi, Matthew	Discuss with K. Straub (Deloitte) task of reviewing consolidated real estate loan collateral entries for fair value and valuation date for secured loan collateral.	\$0.00	1.1	\$0.00
Rothstein, Louis	Prepare additional industry metrics for purposes of property impairment analysis of Sears third quarter review	\$0.00	2.6	\$0.00
Sal, TANMOY	Close P. Nanda (Deloitte) notes on equity workpaper for Q3'18 review.	\$0.00	3.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Sal, TANMOY	Update tracker of requested items from clients for schedules needed for tie out of management discussion and analysis.	\$0.00	1.2	\$0.00
Sal, TANMOY	Create tracker to list out all schedules needed for footnote tie outs.	\$0.00	3.0	\$0.00
Slattery, Matthew	Respond to comments and questions left on preliminary Q3'18 10-Q.	\$0.00	1.3	\$0.00
Smietanski, Meredith	Participate in call with J. Hoyer (Deloitte) regarding backups and access provisioning for the Item Maintenance System.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Review Telluride provisioning workpaper.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Participate in internal status call with M. Berggren, P. Vajhala, and T. Dixon (all Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Sorenson, Peter	Discuss accounts payable reconciliation to use in testing of liabilities subject to compromise with M. Rosi (Deloitte) and J. Butz (SHC).	\$0.00	0.5	\$0.00
Sorenson, Peter	Discuss with M. Rosi (Deloitte) on process to calculate sample size based on pre-petition liabilities subject to compromise for accounts payable systems.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review evidence documented in income statement analytic workpaper.	\$0.00	3.5	\$0.00
Sorenson, Peter	Review Q3'18 income statement tie out.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Staiger, Jt	Meet with H. Halberg (Deloitte) to discuss the changes related to risk profile of the engagement.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Straub, Kelsey	Discuss with M. Rosi (Deloitte) task of reviewing consolidated real estate loan collateral entries for fair value and valuation date for secured loan collateral.	\$0.00	1.1	\$0.00
Straub, Kelsey	Edit and update project plan for workpaper progression for week of 12/7, including distributing workpapers with partner notes to seniors	\$0.00	2.9	\$0.00
Straub, Kelsey	Research answers to questions on documentation of Company's debt and store closure disclosures	\$0.00	1.8	\$0.00
Straub, Kelsey	Compile a list of outstanding Company support related to the 2018 audit for the week of 12/7	\$0.00	0.4	\$0.00
Torregrossa, Michelle	Review Q3'18 going concern memorandum draft.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Participate in internal status call with M. Berggren, T. Dixon, and M. Smietanski (all Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Review general information technology control workpapers.	\$0.00	1.9	\$0.00
Weinert McDonnell, Lesley	Review documentation of pension interim remeasurement including correspondence and approval of internal actuarial specialist.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Review draft communications to the audit committee regarding Q3 10Q disclosures.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review revised Q3'18 management representation letter.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review revised Q3'18 summary of misstatements.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Research disclosure requirements for reclassification of long term debt.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Weinert McDonnell, Lesley	Meet with J. Drosopoulos, S. Brokke (All Sears), J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 cash flow proof workpaper.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 analytic review procedures over Sears segment income statement.	\$0.00	0.9	\$0.00
Williams, Adam	Review income tax memorandum associated with Q3'18 review.	\$0.00	1.3	\$0.00
Williams, Adam	Review Q3'18 earnings per share testing associated with Deloitte's Q3'18 review procedures.	\$0.00	0.9	\$0.00
Williams, Adam	Review apparel lower of cost or market analysis sales forecast lookback testing as part of Q3'18 review.	\$0.00	1.1	\$0.00
Williams, Adam	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Williams, Adam	Meet with E. Gee and S. Haywood (Sears) to discuss update on iPlan (financial planner application related to inventory).	\$0.00	1.0	\$0.00
12/07/2018				
Allen, Michael	Document internal references of the related party footnote as part of our Q3'18 tie out procedures.	\$0.00	0.4	\$0.00
Allen, Michael	Review changes to supplemental information footnote to assess whether additional review procedures should be performed for Q3'18 10Q.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Allen, Michael	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Allen, Michael	Update post close journal entry memo documentation regarding entries made by K. Stopen (Sears).	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.1	\$0.00
Berland, Taylor	Clear notes on Sears income statement analytical procedures regarding explanations for period to period fluctuations.	\$0.00	1.1	\$0.00
Berland, Taylor	Update documentation of Sears fair value specialist property summary memo.	\$0.00	1.2	\$0.00
Berland, Taylor	Update documentation on our review of management memo written by the client regarding property valuation.	\$0.00	1.4	\$0.00
Berry, Jim	Call with B. Garrett, S. Klein, K. Lauret, J. Staiger, and L. McDonnell (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.4	\$0.00
Berry, Jim	Review Audit Committee governance documents as a required quarterly procedure.	\$0.00	2.7	\$0.00
Berry, Jim	Call with J. Staiger, L. McDonnell, K. Lauret (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.3	\$0.00
Berry, Jim	Call with B. Kohn, J. Staiger, L. McDonnell, K. Lauret, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Bougadis, Blake	Perform analytical procedures based on our gross margin data to develop an expectation for merchandise sales for Q3'18.	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Bougadis, Blake	Document findings regarding analytical procedures performed over Sears Merchandise Sales.	\$0.00	1.1	\$0.00
Bougadis, Blake	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Enkhbayar, Tuya	Meet with S. Liu (Deloitte) for status of the Audit Committee schedule.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Update the audit committee presentation deck for our tailored review procedures pertaining the Q3 2018 review.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Garrett, Brad	Call with S. Klein, K. Lauret, J. Staiger, L. McDonnell and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Hartmann, Becky	Review Deloitte's documentation for the Q3'2018 quarterly review file of the warrants classification as of 11/3/2018.	\$0.00	1.3	\$0.00
Hartmann, Becky	Meet with L. McDonnell and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Hartmann, Becky	Draft review notes for the Q3'2018 income statement analytic fluctuations observed	\$0.00	0.2	\$0.00
Hartmann, Becky	Review the Sears Holdings management presentation deck for the Audit Committee meeting regarding the Q3 10Q.	\$0.00	0.5	\$0.00
Hermanson, Tom	Assess the documentation of Income tax tie out procedures by checking internal and external references.	\$0.00	2.0	\$0.00
Hoye, Jim	Meet with Smietanski (Deloitte) regarding Access Benchmark, general updates, and next week strategy.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Hoye, Jim	Update Documentation for Access Provisioning workpapers and Telluride.	\$0.00	0.4	\$0.00
Hoye, Jim	Participate in call with D. Mason (Deloitte), J. Goodin, T. Gore, (All Sears) regarding Access Benchmark.	\$0.00	0.2	\$0.00
Hoye, Jim	Prepare agenda for Access Reviews Timely Removal Meeting.	\$0.00	0.2	\$0.00
Jain, Yash R	Document results of analytical procedures over the Guarantor/Non-Guarantor Subsidiary financial Information data.	\$0.00	1.1	\$0.00
Jha, Abhinav	Update Internal references due to changes in disclosures in the Management Discussion and Analysis portion of the 10Q draft.	\$0.00	2.2	\$0.00
Jha, Abhinav	Update management discussion and analysis documentation based on update draft of client 10Q	\$0.00	1.8	\$0.00
Klein, Sara	Call with B. Garrett, K. Lauret, J. Staiger, L. McDonnell and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Kohn, Barry	Call with J. Berry, J. Staiger, L. McDonnell, K. Lauret, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review third quarter shop your way revenue recognition workpaper.	\$0.00	1.2	\$0.00
Lauret, Kyle	Call with S. Brokke, J. Drosopolous (Sears) to discuss recommendations on Deloitte's Q3'18 Audit Committee communications.	\$0.00	0.4	\$0.00
Lauret, Kyle	Call with B. Garrett, S. Klein, J. Staiger, L. McDonnell and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Lauret, Kyle	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Lauret, Kyle	Call with B. Kohn, J. Berry, J. Staiger, L. McDonnell, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Lauret, Kyle	Call with J. Berry, J. Staiger, L. McDonnell (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.3	\$0.00
Liu, Sky	Meet with T. Enkhbayar (Deloitte) for status of the Audit Committee schedule.	\$0.00	0.6	\$0.00
Liu, Sky	Update fees schedule in Tax notes documentation as part of the firm's independence requirements.	\$0.00	3.2	\$0.00
Mason, David	Draft Item Maintenance Application Provisioning Access Review workpaper.	\$0.00	1.2	\$0.00
Mason, David	Participate in call with J. Hoyer (Deloitte), J. Goodin, T. Gore, (All Sears) regarding Access Benchmark.	\$0.00	0.2	\$0.00
McManus, Joseph	Update documentation on consolidation guidance summary memo.	\$0.00	0.8	\$0.00
McManus, Joseph	Update documentation of pricing team discussion memo.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the Q3 and bankruptcy project plans to prepare for 12/7/18 Q3 status meeting.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
McShane, Connor	Review updated property specialist summary memo in connection with Sears Q3'18 review.	\$0.00	4.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
McShane, Connor	Review additional documentation added to property specialist summary memo in connection with Sears Q3'18 review	\$0.00	2.1	\$0.00
McShane, Connor	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Nguyen, Donna	Run Essbase (client software database) to pull numbers needed for Q3'18 income statement analytic.	\$0.00	0.4	\$0.00
Nguyen, Donna	Run Essbase (client software database) to pull updated numbers for Q3'18 trial balance.	\$0.00	0.9	\$0.00
Nguyen, Donna	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for final round of entries received for post-close journal entry memorandum.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update Q3'18 project plan for third round review of post-close journal entry memorandum.	\$0.00	0.4	\$0.00
Nguyen, Donna	Run Essbase (client software database) to retrieve updated financial statement numbers used in materiality memorandum.	\$0.00	1.7	\$0.00
Nguyen, Donna	Prepare Q3'18 related party listing that is sent out to base engagement team on a quarterly basis.	\$0.00	1.4	\$0.00
Riordan, Katy	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Riordan, Katy	Update the store closure file and left notes for transitioning the testing progress to K. Straub (Deloitte).	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Rosi, Matthew	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Rosi, Matthew	Close notes on liabilities subject to compromise workpaper.	\$0.00	2.8	\$0.00
Rosi, Matthew	Use invoice and receipt support obtained from K. Corbat (Sears) to document workpaper related to liabilities subject to compromise.	\$0.00	1.1	\$0.00
Rothstein, Louis	Update analysis of market indices for partner review notes/comments, for purposes of property impairment analysis	\$0.00	1.4	\$0.00
Slattery, Matthew	Review financial statements in preliminary Q3'18 10-Q.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Meet with Smietanski (Deloitte) regarding Access Benchmark, general updates, and next week strategy.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Address notes in workpaper related to Virtual Private Network application.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Explain Information Used in Control write-ups from internal audit reliance on access benchmark tool.	\$0.00	1.2	\$0.00
Sorenson, Peter	Review notes addressed in Q3'18 income statement tie out.	\$0.00	1.1	\$0.00
Sorenson, Peter	Review Q3'18 consolidated statement of operations.	\$0.00	1.1	\$0.00
Sorenson, Peter	Review additional evidence documented in income statement analytic workpaper.	\$0.00	2.3	\$0.00
Staiger, Jt	Call with B. Garrett, S. Klein, K. Lauret, L. McDonnell and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Staiger, Jt	Call with J. Berry, L. McDonnell, K. Lauret (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Staiger, Jt	Call with B. Kohn, J. Berry, L. McDonnell, K. Lauret, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Staiger, Jt	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Straub, Kelsey	Edit and update project plan for workpaper progression for week of 12/7	\$0.00	2.8	\$0.00
Straub, Kelsey	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Review notes addressed in Q3'18 cash flow proof workpaper.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review additional notes addressed in Q3'18 cash flow proof workpaper.	\$0.00	1.8	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 review procedures over reorganization items.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Call with B. Garrett, S. Klein, K. Lauret, J. Staiger, and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Call with B. Kohn, J. Berry, J. Staiger, K. Lauret, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Call with J. Berry, J. Staiger, K. Lauret (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review consideration of required quality review levels for Q3'18 review.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 analytic review procedures over Kmart segment income statement.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Weinert McDonnell, Lesley	Review revised analytical review of balance sheet for Q3'18 review.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review revised tax summary memorandum with supporting analyses for Q3'18 review.	\$0.00	0.4	\$0.00
Williams, Adam	Draft email to S. Brokke (SHC) related to valuation allowance release for the Q3'18 management representation letter explaining the correcting entries.	\$0.00	0.6	\$0.00
Williams, Adam	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Williams, Adam	Review notes addressed in apparel lower of cost or market analysis sales forecast lookback testing as part of Q3'18 review.	\$0.00	0.4	\$0.00
Williams, Adam	Review tax footnote tie out in the Form 10-Q associated with Q3'18 review.	\$0.00	0.5	\$0.00
Williams, Adam	Review revisions made in income tax memorandum associated with Q3'18 review.	\$0.00	0.3	\$0.00
12/08/2018				
Berry, Jim	Review Sears tradename impairment analysis memo.	\$0.00	2.3	\$0.00
Kohn, Barry	Review quarterly interest expense workpaper.	\$0.00	2.4	\$0.00
Lauret, Kyle	Make updates to third quarter shop your way revenue recognition workpaper based on review.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review new statement of equity disclosure requirements to assess whether it is applicable to Sears for Q3'18.	\$0.00	1.2	\$0.00
12/09/2018				
Doster, Kiera	Draft comparison document based on the actuarial insurance data received as of 9/30/18 compared to the actuarial data received the year prior.	\$0.00	3.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/09/2018				
Kohn, Barry	Review testing of reorganization items as it relates to financial reporting of the Q3'18 10Q.	\$0.00	1.7	\$0.00
McManus, Joseph	Prepare Masters of Final versions of Third Quarter workpapers for final archive.	\$0.00	0.5	\$0.00
Straub, Kelsey	Perform a review of the documentation of the Company's store closure analysis	\$0.00	1.3	\$0.00
Williams, Adam	Review pricing documentation for inventory valuation considerations associated with Deloitte's Q3'18 review procedures.	\$0.00	0.3	\$0.00
Williams, Adam	Review equity statement presentation in Sears Q3'18 10-Q against recently issued firm guidance based on changes issued by the financial accounting standards board.	\$0.00	0.5	\$0.00
12/10/2018				
Adorno, Dan	Document Non-productive Inventory workpaper preparation.	\$0.00	2.1	\$0.00
Allen, Michael	Meet with B. Bougadis, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Allen, Michael	Update Balance Sheet analytic workpapers due to changes in the general ledger.	\$0.00	0.8	\$0.00
Allen, Michael	Create schedule of Debtor-in-Possession financial statements as part of our review procedures of the new financial statement disclosures required by client due to bankruptcy.	\$0.00	2.4	\$0.00
Allen, Michael	Consider additional tie-out procedures to be performed over the Supplemental financial information footnote within the Q3 10Q based on client changes in the general ledger.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Allen, Michael	Assess client support for updates made to the bankruptcy footnote within the Q3 10Q.	\$0.00	1.6	\$0.00
Berland, Taylor	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	1.7	\$0.00
Berland, Taylor	Discuss with J. Berry, A. Williams (All Deloitte) updates on focused support reviewer scope for the Q3'18 review of Sears Holdings.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with B. Mashburn, J. Berry, A. Williams (Deloitte) to discuss the review procedures related to property impairment and tradename impairment.	\$0.00	0.5	\$0.00
Berland, Taylor	Close notes on the impairment of property analysis for Q3'18.	\$0.00	1.3	\$0.00
Berland, Taylor	Update documentation of impairment risk assessment based on review of property analysis for Q3'18.	\$0.00	1.9	\$0.00
Berry, Jim	Meet with B. Kohn, J. Staiger, M. Lonnemann, and K. Lauret (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Berry, Jim	Review equity workpapers for Q3'18.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with B. Mashburn, A. Williams, T. Berland (Deloitte) to discuss the review procedures related to property impairment and tradename impairment.	\$0.00	0.4	\$0.00
Berry, Jim	Discuss with S. Sitley (Sears) regarding inventory valuation and existence procedures.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Berry, Jim	Meet with T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Berry, Jim	Discuss with A. Williams, T. Berland (All Deloitte) updates on focused support reviewer scope for the Q3'18 review of Sears Holdings.	\$0.00	0.4	\$0.00
Berry, Jim	Review Sears tradename memo impairment testing excel schedules	\$0.00	2.3	\$0.00
Bougadis, Blake	Assess gain on sale of plant and equipment (PP&E) transactions to assess potential impact on Income statement analytical procedure results.	\$0.00	1.1	\$0.00
Bougadis, Blake	Meet with M. Allen, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Burya, Jim	Review cyber security memo related to physical security controls.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Participate in internal status meeting with G. Yauch, M. Smietanski, and P. Vajhala (all Deloitte) to discuss Sears Holdings Corporation updates and Sears Internal Audit testing progress.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Call with G. Russell (Sears), G. Yauch, J. Staiger (Deloitte) to discuss updates to the information technology organization.	\$0.00	0.4	\$0.00
Enkhbayar, Tuya	Document changes in tax summary memo due to adjustments to book income.	\$0.00	0.3	\$0.00
Enkhbayar, Tuya	Document procedures performed for tax testing based on Q2'18 summary tax memo.	\$0.00	0.5	\$0.00
Enkhbayar, Tuya	Review the audit committee fee schedule for tax services (required independence procedure).	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Fitzgerald, Connor	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 10th.	\$0.00	0.5	\$0.00
Goncalves, Tony	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Hartmann, Becky	Meet with T. Berland, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Hartmann, Becky	Close notes on the warrants Q3'2018 quarterly review workpapers.	\$0.00	0.5	\$0.00
Hartmann, Becky	Review notes addressed on the tie out of the Q3'2018 benefit plans footnote regarding pension settlements.	\$0.00	0.5	\$0.00
Hermanson, Tom	Review Tax Specialist memo Q3'18 review procedures.	\$0.00	1.0	\$0.00
Hoye, Jim	Identify evidence regarding the Systems Integration and Provisioning for Access Reviews.	\$0.00	0.3	\$0.00
Hoye, Jim	Reconcile newly received workpapers from Sears Internal Audit to develop plan for testing execution.	\$0.00	0.9	\$0.00
Hoye, Jim	Compile listing of support needed regarding Access reviews testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft Information Used in performance of Control (IUC) write up for Access reviews.	\$0.00	0.9	\$0.00
Hoye, Jim	Discuss with J. Hoye (Deloitte) regarding Contractor Termination Testing and access reviews.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Jain, Yash R	Foot/Cross foot Guarantor/ Non-Guarantor balance sheet with respect to footnote disclosure in the 10Q.	\$0.00	1.6	\$0.00
Jain, Yash R	Document tie out procedures performed over the management discussion and analysis disclosure in the 10Q for Q3'18.	\$0.00	3.9	\$0.00
Jain, Yash R	Review daily Essbase pulls done by A. Jha (Deloitte) with respect to account changes reflect the post close journal entries made by the client.	\$0.00	1.5	\$0.00
Jha, Abhinav	Create schedule of Consolidated Results of Operations in the Management Discussion and Analysis disclosure within the Q3 10Q to test accuracy of client disclosure.	\$0.00	2.8	\$0.00
Jha, Abhinav	Update documentation of Trial balance workpaper based on review notes received from P. Nanda (Deloitte).	\$0.00	2.0	\$0.00
Jha, Abhinav	Draft email to entire Sears audit team noting differences in trial balance accounts so they can update workpapers to their respective review areas accordingly.	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform tie out procedures over Q3'18 Balance Sheet.	\$0.00	1.2	\$0.00
Kapecki, Kenneth	Review additional industry metrics for purposes of property impairment analysis for Sears third quarter review	\$0.00	0.6	\$0.00
Kohn, Barry	Meet with J. Berry, J. Staiger, M. Lonnemann, and K. Lauret (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Kohn, Barry	Review quarterly management representation letter.	\$0.00	3.8	\$0.00
Kohn, Barry	Review Debtor In Possession financing footnote disclosure in the Q3'18 Form 10Q.	\$0.00	1.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Lauret, Kyle	Review management's changes to the updated Q3'18 Form 10-Q as compared to the previous draft.	\$0.00	0.4	\$0.00
Lauret, Kyle	Prepare for third quarter audit committee meeting regarding accounting implications due to the bankruptcy filing.	\$0.00	0.9	\$0.00
Lauret, Kyle	Prepare draft audit committee materials for third quarter meeting with the Sears audit committee.	\$0.00	0.3	\$0.00
Lauret, Kyle	Attend the Company's disclosure committee review meeting S. Brokke, J. Drosopolous, B. Phelan, S. Sitley, C. Olsen, L. Meerschaert, J. Goodin, E. Gee, S. Haywood, N. Sinha, L. Valentino (All Sears) and J. Staiger, M. Lonnemann (All Deloitte).	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with S. Brokke (Sears) to discuss status of open items associated with third quarter review.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with J. Berry, B. Kohn, J. Staiger, M. Lonnemann (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet with B. Hartmann, T. Berland, and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Lauret, Kyle	Review Q3'18 property valuation documentation.	\$0.00	0.8	\$0.00
Liu, Sky	Draft follow up email to T. Hermanson (Deloitte) regarding status of open items on executed Statement of work/engagement letter.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Lonnemann, Malorie	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Attend the Company's disclosure committee review meeting S. Brokke, J. Drosopolous, B. Phelan, S. Sitley, C. Olsen, L. Meerschaert, J. Goodin, E. Gee, S. Haywood, N. Sinha, L. Valentino (All Sears) and K. Lauret, J. Staiger (All Deloitte).	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with J. Berry, B. Kohn, J. Staiger, and K. Lauret (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Aggregate internal Deloitte comments on Sears Holdings 10-Q draft.	\$0.00	3.8	\$0.00
Lonnemann, Malorie	Review workpaper related to property, plant, and equipment cash flow for Q3'18.	\$0.00	0.9	\$0.00
Mashburn, Brian	Meet with J. Berry, A. Williams, T. Berland (Deloitte) to discuss the review procedures related to property impairment and tradename impairment.	\$0.00	0.3	\$0.00
Mason, David	Update Information Used in Control Access Review workpaper to reflect latest updates.	\$0.00	0.9	\$0.00
Mason, David	Draft contractor extensions workpaper.	\$0.00	1.6	\$0.00
Mason, David	Draft Job Resolution rollforward workpaper.	\$0.00	0.9	\$0.00
Mason, David	Discuss with D. Mason (Deloitte) regarding Contractor Termination Testing and access reviews.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Mason, David	Revise Item Maintenance Application Privileged Access Review workpaper.	\$0.00	1.1	\$0.00
Mason, David	Update workpaper tracker to reflect what has been received from Sears Internal Audit Team.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the Q3 and bankruptcy project plans to prepare for 12/10/18 Q3 status meeting.	\$0.00	0.6	\$0.00
McManus, Joseph	Update Q3 "provided by client" request listing based on support provided.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with M. Allen, B. Bougadis, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
McManus, Joseph	Update the segment reporting memo documentation based on L. McDonnell (Deloitte) discussion.	\$0.00	0.2	\$0.00
McManus, Joseph	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
McManus, Joseph	Research pension related other comprehensive income expense accounting.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the Audit Committee Q3 presentation PowerPoint deck for J. Berry (Deloitte) updates.	\$0.00	0.6	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnotes for new draft of 10Q Report.	\$0.00	0.9	\$0.00
McManus, Joseph	Respond to H. Jaiswal's (Deloitte) questions on the Guarantor and Non-Guarantor Third Quarter 10-Q report footnote tie out.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
McManus, Joseph	Answer H. Jaiswal's (Deloitte) questions on the Third Quarter 10-Q report management's discussion and analysis tie out.	\$0.00	2.4	\$0.00
McManus, Joseph	Prepare Sears Q3 2018 Quarterly Report tax footnote tie out.	\$0.00	1.1	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for entries needed in post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3'18 project plan for final round review of post-close journal entry memorandum.	\$0.00	0.3	\$0.00
Nguyen, Donna	Close notes from M. Lonnemann (Deloitte) on workpaper related to property, plant, and equipment cash flow.	\$0.00	3.9	\$0.00
Nguyen, Donna	Close note from K. Lauret (Deloitte) on workpaper related to Q3'18 cash flow.	\$0.00	3.9	\$0.00
Nguyen, Donna	Meet with M. Allen, B. Bougadis, J. McManus, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Rosi, Matthew	Meet with M. Allen, B. Bougadis, J. McManus, D. Nguyen, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Rosi, Matthew	Run Essbase (client data software) to retrieve income statement numbers for Kmart income statement analytic.	\$0.00	3.1	\$0.00
Rosi, Matthew	Close P. Sorenson (Deloitte) notes on liabilities subject to compromise workpaper.	\$0.00	1.1	\$0.00
Rosi, Matthew	Run Essbase (client data software) to retrieve numbers for equity workpaper.	\$0.00	2.8	\$0.00
Rosi, Matthew	Draft email to W. Carges and E. Skrgic (All Sears) reiterating need to attain invoice detail previously requested.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Rosi, Matthew	Discuss with P. Sorenson (Deloitte) about changes to income Kmart analytics.	\$0.00	0.3	\$0.00
Rosi, Matthew	Pull fourth round of Q3'18 footnote tie-outs into Deloitte audit file.	\$0.00	1.6	\$0.00
Rothstein, Louis	Revise memo based on Deloitte audit partner comments received in the fair value review process for property impairment analysis for purposes of Sears third quarter review	\$0.00	3.4	\$0.00
Sal, TANMOY	Tie out the Q3'18 cash flow and update documentation.	\$0.00	4.3	\$0.00
Sal, TANMOY	Update documentation on Sears Holdings guarantor/non-guarantor income statement based on new client information obtained for Q3'18 review.	\$0.00	3.7	\$0.00
Slattery, Matthew	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Participate in call with P. Vajhala (Deloitte) to discuss General IT Control interim testing updates.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Participate in internal status meeting with G. Yauch, T. Dixon, and P. Vajhala (all Deloitte) to discuss Sears Holdings Corporation updates and Internal Audit delays/testing progress.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Participate in call with P. Vajhala (Deloitte), and T. Williams, K. Thorat, D. Tangen (all Sears Holdings) on the Information Management System database conversion.	\$0.00	0.1	\$0.00
Sorenson, Peter	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Sorenson, Peter	Meet with M. Allen, B. Bougadis, J. McManus, D. Nguyen, M. Rosi, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Sorenson, Peter	Discuss with M. Rosi (Deloitte) about changes to income Kmart analytics.	\$0.00	0.3	\$0.00
Sorenson, Peter	Review Q3'18 balance sheet tie out.	\$0.00	1.3	\$0.00
Sorenson, Peter	Close second round of notes on income statement analytic for archive.	\$0.00	3.7	\$0.00
Staiger, Jt	Meet with J. Berry, B. Kohn, J. Staiger, M. Lonnemann, and K. Lauret (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Staiger, Jt	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Staiger, Jt	Attend the Company's disclosure committee review meeting S. Brokke, J. Drosopolous, B. Phelan, S. Sitley, C. Olsen, L. Meerschaert, J. Goodin, E. Gee, S. Haywood, N. Sinha, L. Valentino (All Sears) and K. Lauret, J. Staiger, M. Lonnemann (All Deloitte).	\$0.00	0.6	\$0.00
Staiger, Jt	Analyze the Q3'18 updates to be made to the project plan.	\$0.00	1.0	\$0.00
Staiger, Jt	Call with G. Russell (Sears), G. Yauch, T. Dixon (Deloitte) to discuss updates to the information technology organization.	\$0.00	0.4	\$0.00
Staiger, Jt	Analyze the first draft of the Q3'18 financial statement disclosures.	\$0.00	1.3	\$0.00
Staiger, Jt	Review the Q3'18 financial statement disclosures.	\$0.00	2.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Staiger, Jt	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Straub, Kelsey	Recalculate the Company's future minimum lease payments for store closures	\$0.00	1.8	\$0.00
Straub, Kelsey	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with M. Allen, B. Bougadis, J. McManus, D. Nguyen, M. Rosi, P. Sorenson (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt and interest progression for week of 12/14 and summarize list of outstanding client support.	\$0.00	1.9	\$0.00
Straub, Kelsey	Assign a Q3'18 footnote disclosure tie-out to each Deloitte team member to document and provide them with the support to complete.	\$0.00	1.8	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (Deloitte) to discuss General IT Control interim testing updates.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (Deloitte), and T. Williams, K. Thorat, D. Tangen (all Sears Holdings) on the Information Management System database conversion.	\$0.00	0.1	\$0.00
Vajhala, Phani Kiran	Participate in internal status meeting with G. Yauch, M. Smietanski, and T. Dixon (all Deloitte) to discuss Sears Holdings Corporation updates and Internal Audit delays/testing progress.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Weinert McDonnell, Lesley	Review earnings per share interim review procedures for Q3'18.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review notes addressed in Q3'18 Sears segment income statement analytic workpaper.	\$0.00	1.2	\$0.00
Williams, Adam	Review post close journal entry memorandum related to Q3'18 review.	\$0.00	0.8	\$0.00
Williams, Adam	Review additional pricing documentation specific to inventory valuation considerations associated with Deloitte's Q3 review procedures over Sears Holdings.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Williams, Adam	Review tie out of income tax footnote in Sears Form 10-Q to underlying supporting documentation.	\$0.00	1.0	\$0.00
Williams, Adam	Meet with B. Mashburn, J. Berry, T. Berland (Deloitte) to discuss the review procedures related to property impairment and tradename impairment.	\$0.00	0.3	\$0.00
Williams, Adam	Discuss with J. Berry, T. Berland (All Deloitte) updates on focused support reviewer scope for the Q3'18 review of Sears Holdings.	\$0.00	0.4	\$0.00
Williams, Adam	Calculated passed disclosures related to guarantor and non-guarantor footnote disclosure for Q3'18 review.	\$0.00	1.8	\$0.00
Yauch, Glenn	Review Audit Committee Deck for Q3'18.	\$0.00	1.3	\$0.00
Yauch, Glenn	Participate in internal status meeting with P. Vajhala, M. Smietanski, and T. Dixon (all Deloitte) to discuss Sears Holdings Corporation updates and Internal Audit delays/testing progress.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Allen, Michael	Consider additional review procedures to be performed in regards to the Store closure footnote based on changes in client draft of 10Q.	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of store closure footnote tie out procedures based on changes made in the draft of the client 10Q.	\$0.00	1.4	\$0.00
Allen, Michael	Document external references to Debtor-in-Possession footnote based on updates made by client to 10Q.	\$0.00	0.5	\$0.00
Allen, Michael	Update documentation of post close entry memo based on discussion with M. Huron (Sears).	\$0.00	1.6	\$0.00
Allen, Michael	Document post close journal entry memo based on discussion with T. Wilczak (Sears).	\$0.00	0.4	\$0.00
Bakshi, Kushagri	Update the Q3'18 Estimated time to completion template based on timing of client support.	\$0.00	3.2	\$0.00
Berggren, Maureen	Review notes from Chief Information Officer meeting and assessed impact on audit procedures.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review fixed asset working paper to check whether previous notes were addressed.	\$0.00	0.2	\$0.00
Berland, Taylor	Review Generally Accepted Accounting Principal and Securities and Exchange Commission checklist prepared to management.	\$0.00	0.9	\$0.00
Berland, Taylor	Meet with B. Mashburn, J. Berry, J. Staiger, A. Williams, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	1.7	\$0.00
Berland, Taylor	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, K. Lauret, A. Williams, R. Hartmann, and M. Lonnemann (All Deloitte).	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Berry, Jim	Review debt classification memo.	\$0.00	0.8	\$0.00
Berry, Jim	Discuss with B. Phelan (Sears) regarding inventory valuation and existence procedures.	\$0.00	0.3	\$0.00
Berry, Jim	Call with R. Riecker, S. Brokke, B. Phelan, L. Meerschaert, E. Gee, L. Valentino (Sears) and K. Lauret, J. Staiger (Deloitte) for Q3'18 review update.	\$0.00	1.8	\$0.00
Berry, Jim	Discuss the engagement status and priorities for the week with J. Staiger, K. Lauret, A. Williams, R. Hartmann, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	1.0	\$0.00
Berry, Jim	Meet with B. Mashburn, J. Staiger, A. Williams, T. Berland, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	0.5	\$0.00
Berry, Jim	Analyze the Company's Q3'18 tradename impairment disclosures.	\$0.00	0.3	\$0.00
Berry, Jim	Call with B. Kohn, J. Treiber, T. Barton, D. Sorgen, K. Lauret (Deloitte) to discuss inventory valuation and existence procedures.	\$0.00	0.4	\$0.00
Berry, Jim	Attend status update call to debrief on Audit Committee meeting with T. Barton, B. Kohn, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.5	\$0.00
Berry, Jim	Prepare background section of Inventory Existence memo.	\$0.00	1.7	\$0.00
Berry, Jim	Review Inventory Valuation and Existence memo.	\$0.00	0.8	\$0.00
Berry, Jim	Review initial draft of goodwill memo.	\$0.00	0.9	\$0.00
Berry, Jim	Review edits to representation letter.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Dixon, Teagan (TJ)	Participate in internal touchpoint with A. Williams, M. Lonnemann, and P. Vajhala (all Deloitte) regarding impact of changes to iPlan application and Essbase.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 11th.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update documentation of quarterly meeting agendas.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Meet with B. Mashburn, J. Berry, J. Staiger, A. Williams, T. Berland (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	0.7	\$0.00
Goncalves, Tony	Provide written consultation regarding the adequacy of the Company's 10Q disclosures for J. Berry (Deloitte).	\$0.00	3.2	\$0.00
Hartmann, Becky	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, K. Lauret, A. Williams, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00
Hartmann, Becky	Document comments provided by Deloitte SEC Services in regards to the Q3'18 draft of the 10Q as part of our review procedures.	\$0.00	1.6	\$0.00
Hartmann, Becky	Respond to comments provided by Deloitte SEC Services on SHC's Q3'2018 10-Q draft.	\$0.00	1.1	\$0.00
Hoye, Jim	Review Backups Schedule Evidence for integration server to assess follow-up evidence needed from client.	\$0.00	0.6	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) on backups and job error resolution.	\$0.00	0.6	\$0.00
Hoye, Jim	Draft scoping memo regarding Provisioning testing for Sears Internal audit.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft scoping memo regarding Tivoli Workload Scheduler for Sears Internal Audit.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Hoye, Jim	Draft and send instructions for Common control provisioning and IMA provisioning to D. Mason (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Review Job Failure resolution workpaper.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding Access Review notes and Information used in Performance of the Control (IUC).	\$0.00	0.3	\$0.00
Hoye, Jim	Review Privileged Access Review workpaper.	\$0.00	0.6	\$0.00
Hoye, Jim	Review Administrative Access Review workpaper.	\$0.00	1.2	\$0.00
Jain, Yash R	Prepare independent schedule of the Guarantor/ Non-Guarantor balance sheet checking amounts against our testing.	\$0.00	3.4	\$0.00
Jain, Yash R	Update documentation of our testing of the guarantor/ non-guarantor balance sheet based on creation of new liabilities subject to compromise account due to the bankruptcy.	\$0.00	2.1	\$0.00
Jha, Abhinav	Prepare tie out of balance sheet for Q3'18.	\$0.00	2.0	\$0.00
Jha, Abhinav	Prepare tie out for statement of operations for Q3'18.	\$0.00	2.5	\$0.00
Jha, Abhinav	Perform tieout procedures over Full Line Stores Domestic schedule located in the management discussion and analysis disclosure within the Q3 10Q.	\$0.00	3.0	\$0.00
Jha, Abhinav	Document external references for our tie out procedures over the impairment analysis section in the management discussion and analysis disclosure within the Q3 10Q.	\$0.00	1.5	\$0.00
Kohn, Barry	Attend status update call to debrief on Audit Committee meeting with T. Barton, J. Berry, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Kohn, Barry	Call with J. Berry, J. Treiber, T. Barton, D. Sorgen, K. Lauret (Deloitte) to discuss inventory valuation and existence procedures.	\$0.00	0.5	\$0.00
Kohn, Barry	Review Sears intangible assets impairment testing.	\$0.00	1.6	\$0.00
Kohn, Barry	Review Kenmore intangible assets impairment testing.	\$0.00	3.2	\$0.00
Lauret, Kyle	Call with J. Berry, B. Kohn, J. Treiber, T. Barton, D. Sorgen (Deloitte) to discuss inventory valuation and existence procedures.	\$0.00	0.5	\$0.00
Lauret, Kyle	Draft Inventory Existence and Valuation memo.	\$0.00	0.9	\$0.00
Lauret, Kyle	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, A. Williams, R. Hartmann, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00
Lauret, Kyle	Draft listing of procedures to be performed in regards to Inventory Valuation and Existence testing.	\$0.00	3.1	\$0.00
Lauret, Kyle	Meet with K. Straub (Deloitte) to analyze store closure cease use liability accruals disclosed in Q3'18 10-Q, as part of review procedures.	\$0.00	0.6	\$0.00
Lauret, Kyle	Call with R. Riecker, S. Brokke, B. Phelan, L. Meerschaert, E. Gee, L. Valentino (Sears) and J. Staiger, J. Berry (Deloitte) for Q3'18 review update.	\$0.00	1.8	\$0.00
Lauret, Kyle	Meet with J. Berry and J. McManus (All Deloitte) to discuss interim review procedures performed on new debtor financial information in Q3'18 Form 10-Q footnote.	\$0.00	0.8	\$0.00
Lauret, Kyle	Prepare for Q3'18 audit committee meeting.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Lauret, Kyle	Attend status update call to debrief on Audit Committee meeting with T. Barton, J. Berry, B. Kohn, J. Staiger (Deloitte).	\$0.00	0.5	\$0.00
Lauret, Kyle	Review property cash flow testing for Q3'18 review.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Close notes left on draft of 10-Q from Engagement Quality Control Reviewer and Partner.	\$0.00	2.3	\$0.00
Lonnemann, Malorie	Review management representation letter for Q3'18 10-Q.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Participate in internal touchpoint with A. Williams, T. Dixon, and P. Vajhala (all Deloitte) regarding impact of changes to iPlan application and Essbase.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with J. Drosopolous, S. Brokke (All Sears), and J. Staiger (All Deloitte) to discuss status of Q3'18 review and outstanding requests needed prior to filing.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, K. Lauret, A. Williams, R. Hartmann, and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with J. McManus (Deloitte) to discuss open items on the preparation of the guarantor/non-guarantor footnote tieout.	\$0.00	0.4	\$0.00
Mashburn, Brian	Meet with J. Berry, J. Staiger, A. Williams, T. Berland, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	0.7	\$0.00
Mashburn, Brian	Review procedures on potential impairment of tradenames and property, plant, and equipment.	\$0.00	5.0	\$0.00
Mason, David	Update Privileged Access Review workpaper for additional documentation.	\$0.00	2.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Mason, David	Revise Admin Access Review workpapers.	\$0.00	2.6	\$0.00
Mason, David	Meet with J. Hoyer (Deloitte) regarding Access Review notes and Information used in Performance of the Control (IUC).	\$0.00	0.3	\$0.00
Mason, David	Draft Sears Source Subsidy Information System access provisioning workpaper.	\$0.00	1.7	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote on accounting policies.	\$0.00	1.1	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote on debt.	\$0.00	0.4	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote 8 segment footnote.	\$0.00	0.8	\$0.00
McManus, Joseph	Research Sears Q3 2018 Quarterly Report guarantor non-guarantor footnote exhibits provided by client and documentation of the related documents.	\$0.00	1.6	\$0.00
McManus, Joseph	Update Documentation on Sears Q3 2018 Quarterly Report income tax footnote.	\$0.00	0.3	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote 9 supplemental information footnote and supplemental workpaper.	\$0.00	0.7	\$0.00
McManus, Joseph	Update Sears Holdings base audit project plan for current statuses of outstanding workpapers for week of 12/11/2018.	\$0.00	0.3	\$0.00
McManus, Joseph	Discuss with S. Brokke (Sears) open items needed to complete the Management Discussion and Analysis tieout.	\$0.00	0.7	\$0.00
McManus, Joseph	Meet with S. Haywood (Sears) to discuss testing coordination between Deloitte and Sears internal audit.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
McManus, Joseph	Document Sears Q3 2018 Quarterly Report guarantor/non guarantor footnote support received from client.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with M. Lonnemann (Deloitte) to discuss open items on the preparation of the guarantor/non-guarantor footnote tieout.	\$0.00	0.4	\$0.00
McManus, Joseph	Answer T. Sal's (Deloitte) questions on inventory confirmation workpaper procedures and open items.	\$0.00	0.9	\$0.00
Morrissey, Michael	Analyze the Company's Q3'18 tradename impairment disclosures.	\$0.00	0.3	\$0.00
Nguyen, Donna	Prepare tie out of borrowings footnote for Q3'18.	\$0.00	3.9	\$0.00
Nguyen, Donna	Prepare tie out of related party footnote for Q3'18.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update Q3'18 project plan for status of post-close journal entry memorandum in A. Williams (Deloitte) review.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for entries received for post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Rosi, Matthew	Consider how to address open testing items in workpaper related to liabilities subject to compromise.	\$0.00	1.4	\$0.00
Rosi, Matthew	Run Essbase (client database software) to pull numbers to use in income statement analytic for Kmart.	\$0.00	1.7	\$0.00
Rosi, Matthew	Run Essbase (client database software) to pull numbers for equity and income statement.	\$0.00	1.6	\$0.00
Rosi, Matthew	Close notes on tie out of income taxes footnote within the Q3 10Q.	\$0.00	0.7	\$0.00
Rosi, Matthew	Close second round of notes on tie out of basis of presentation footnote within the Q3 10Q.	\$0.00	3.2	\$0.00
Rosi, Matthew	Import Q3 10Q footnote support for tie outs into audit file.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Sal, TANMOY	Perform management discussion and analysis (MD&A) tie-out for Q3'2018.	\$0.00	3.1	\$0.00
Sal, TANMOY	Perform addition procedures on management discussion and analysis (MD&A) tie-out for Q3'2018.	\$0.00	1.8	\$0.00
Sal, TANMOY	Tie out Q3 10Q income statement using additional schedules obtained from K. Pollack (Sears).	\$0.00	3.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss Sears Internal Audit and Information Technology Compliance status and outstanding items.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) on backups and job error resolution.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with T. Williams (Sears Holdings Corporation) to review the implementation of the Resource Access Control Facility go-live approvals for all phases.	\$0.00	1.4	\$0.00
Sorenson, Peter	Close third round of notes on income statement analytic for archive.	\$0.00	3.6	\$0.00
Sorenson, Peter	Review notes addressed in Q3'18 balance sheet tie out.	\$0.00	3.1	\$0.00
Staiger, Jt	Meet with B. Mashburn, J. Berry, A. Williams, T. Berland, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	0.7	\$0.00
Staiger, Jt	Attend status update call to debrief on Audit Committee meeting with T. Barton, J. Berry, B. Kohn, K. Lauret (Deloitte).	\$0.00	0.5	\$0.00
Staiger, Jt	Discuss the engagement status and priorities for the week with J. Berry, K. Lauret, A. Williams, R. Hartmann, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Staiger, Jt	Assess Q3'18 financial statement disclosures specific to debt.	\$0.00	1.8	\$0.00
Staiger, Jt	Assess Q3'18 financial statement disclosures specific to updated accounting standards.	\$0.00	1.0	\$0.00
Staiger, Jt	Meet with J. Drosopolous, S. Brokke (All Sears), M. Lonnemann, and J. Staiger (All Deloitte) to discuss status of Q3'18 review and outstanding requests needed prior to filing.	\$0.00	0.5	\$0.00
Staiger, Jt	Analyze the Company's Q3'18 goodwill triggering event (event that indicates fair value may be below carrying value) analysis.	\$0.00	2.5	\$0.00
Staiger, Jt	Analyze detail of the Company's Q3 tradename impairment disclosures.	\$0.00	0.3	\$0.00
Staiger, Jt	Call with R. Riecker, S. Brokke, B. Phelan, L. Meerschaert, E. Gee, L. Valentino (Sears) and K. Lauret, J. Berry (Deloitte) for Q3'18 review update.	\$0.00	1.8	\$0.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) to analyze store closure cease use liability accruals disclosed in Q3'18 10-Q, as part of review procedures.	\$0.00	0.6	\$0.00
Straub, Kelsey	Document additional considerations on cash flow workpaper based on manager comments and notes.	\$0.00	1.9	\$0.00
Straub, Kelsey	Inquire of C. Fitzgerald and J. McManus (Deloitte) regarding the status of tie-outs of Company disclosures within the Q3 10Q.	\$0.00	1.6	\$0.00
Straub, Kelsey	Prepare a project plan to track the status of the team's documentation of Company disclosures.	\$0.00	1.9	\$0.00
Straub, Kelsey	Review documentation on minimum lease payment calculations of store closures.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Treiber, John	Call with J. Berry, B. Kohn, T. Barton, D. Sorgen, K. Lauret (Deloitte) to discuss inventory valuation and existence procedures.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss Sears Internal Audit and Information Technology Compliance status and outstanding items.	\$0.00	0.5	\$0.00
Williams, Adam	Participate in internal touchpoint with M. Lonnemann, , and P. Vajhala (all Deloitte) regarding impact of changes to iPlan application and Essbase.	\$0.00	0.5	\$0.00
Williams, Adam	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00
Williams, Adam	Meet with B. Mashburn, J. Berry, J. Staiger, T. Berland, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	1.0	\$0.00
Williams, Adam	Calculate Q1'18 passed disclosure related to guarantor/non-guarantor footnote disclosure for Q3'18 review.	\$0.00	1.8	\$0.00
12/12/2018				
Allen, Michael	Update trial balance workpaper based on changes made to the other liabilities account by the client.	\$0.00	1.2	\$0.00
Allen, Michael	Create updated listing of post close entries made by client based on discussion with T. Wilczak (Sears) to identify which Sear's employees made post close entries that are subject to review.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Allen, Michael	Obtain independent general ledger pull via Essbase due to client updates to Segment data footnote in the 10Q.	\$0.00	1.6	\$0.00
Allen, Michael	Update documentation of tie out procedures related to Supplemental Financial Information footnote within the Q3 10Q based on review notes received from T. Berland (Deloitte).	\$0.00	2.8	\$0.00
Allen, Michael	Update documentation of store closure tie out based on notes received from T. Berland (Sears).	\$0.00	1.7	\$0.00
Bakshi, Kushagri	Prepare Sear's Sarbanes Oxley (SOX) report.	\$0.00	2.1	\$0.00
Berland, Taylor	Review the testing of store closure expenses based on leasing schedules obtained from J. Drosopoulos (Sears).	\$0.00	0.4	\$0.00
Berland, Taylor	Review Supplemental information tieout documentation to assess internal and external references.	\$0.00	0.6	\$0.00
Berry, Jim	Review the audit committee representation letter.	\$0.00	0.6	\$0.00
Berry, Jim	Review Q3'18 analytical procedures performed on the Guarantor footnote of the 10Q.	\$0.00	2.4	\$0.00
Berry, Jim	Review the Q3 10Q for debtor-specific disclosures.	\$0.00	0.5	\$0.00
Berry, Jim	Update documentation of Inventory Existence and Valuation procedures based on review.	\$0.00	0.8	\$0.00
Bougadis, Blake	Document internal references to the Summary of Segment data footnote within the Q3 10Q as part of our quarterly tie out procedures.	\$0.00	0.9	\$0.00
Bougadis, Blake	Perform system pulls of updated data from software (Essbase) in order to check for updates to balance sheet.	\$0.00	0.4	\$0.00
Bougadis, Blake	Perform system pulls of updated data from software (Essbase) in order to check for updates to income statement items.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Fitzgerald, Connor	Prepare record of issuance for the audit committee communications.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Enhance documentation of the cash flows from financing activities section of the cash flow.	\$0.00	1.8	\$0.00
Hartmann, Becky	Meet with D. Nguyen (Deloitte), L. Valentino (Sears) to discuss and summarize board meetings since previous meeting on November 1st.	\$0.00	0.3	\$0.00
Hartmann, Becky	Review the related party footnote disclosure tie out in the company's Q3'2018 10-Q.	\$0.00	1.8	\$0.00
Hartmann, Becky	Meet with D. Nguyen (Deloitte) to review Q3'18 board minutes and materials.	\$0.00	0.9	\$0.00
Hoye, Jim	Participate on call with M. Smietanski (Deloitte) regarding remote sync backups.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Administration and Privileged Access Review Workpapers.	\$0.00	1.2	\$0.00
Jha, Abhinav	Tie numbers in "Liquidity" section of management discussion and analysis for Q3'18 10Q to prior year and current year audit work papers.	\$0.00	1.8	\$0.00
Jha, Abhinav	Prepare management discussion and analysis tie out for Q3'18.	\$0.00	1.2	\$0.00
Jha, Abhinav	Add additional documentation to management discussion and analysis tie out for Q3'18.	\$0.00	1.0	\$0.00
Kohn, Barry	Provide comments based on review of Q3'18 10Q to management.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Review supplemental testing related to guarantor/non-guarantor footnote within the Q3 10Q.	\$0.00	1.9	\$0.00
Lonnemann, Malorie	Review footnote tie-outs related to Q3'18 10-Q.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Review workpaper related to summary of misstatements for Q3'18 10-Q review.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Mason, David	Revise Access Review workpapers for Information Produced by Entity items that need follow up.	\$0.00	3.1	\$0.00
Mason, David	Revise Access Review workpapers.	\$0.00	2.7	\$0.00
McManus, Joseph	Prepare final, signed Third Quarter 2018 Sears Internal Counsel legal letter to archive ready status.	\$0.00	0.7	\$0.00
McManus, Joseph	Update documentation on Sears Q3 2018 Quarterly Report bankruptcy footnote supplemental schedules.	\$0.00	0.6	\$0.00
McManus, Joseph	Update documentation on Sears Q3 2018 Quarterly Report footnote on segment information.	\$0.00	0.2	\$0.00
McManus, Joseph	Update Sears Q3 2018 Quarterly Report segment reporting footnote for updated 10Q.	\$0.00	0.2	\$0.00
McManus, Joseph	Update Sears Q3 2018 Quarterly Report guarantor/nonguarantor footnote based on updated client support and updated 10Q footnotes.	\$0.00	2.2	\$0.00
McManus, Joseph	Update the Sears Q3 2018 Quarterly Report guarantor/non guarantor footnote for updated 10Q.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for second round of entries needed in post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3'18 project plan for status of post-close journal entry memorandum complete through A. Williams (Deloitte) review.	\$0.00	0.2	\$0.00
Nguyen, Donna	Close notes from T. Berland (Deloitte) on Q3'18 borrowings footnote.	\$0.00	3.1	\$0.00
Nguyen, Donna	Close notes from B. Hartmann (Deloitte) on Q3'18 related party footnote.	\$0.00	3.8	\$0.00
Nguyen, Donna	Meet with R. Hartmann (Deloitte) to review Q3'18 board minutes and materials.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Nguyen, Donna	Meet with R. Hartmann (Deloitte), L. Valentino (Sears) to discuss and summarize board meetings since previous meeting on November 1st.	\$0.00	0.3	\$0.00
Rosi, Matthew	Prepare tie out of summary of segment date footnote within Q3 10Q.	\$0.00	1.1	\$0.00
Rosi, Matthew	Prepare second round tie out of summary of segment date footnote within Q3 10Q.	\$0.00	2.3	\$0.00
Rosi, Matthew	Close notes on tie out of basis of presentation footnote within Q3 10Q.	\$0.00	1.7	\$0.00
Rosi, Matthew	Close notes on tie out of summary of segment data footnote within Q3 10Q.	\$0.00	1.6	\$0.00
Rosi, Matthew	Prepare tie out of Q3'8 statement of cash flows within Q3 10Q.	\$0.00	2.1	\$0.00
Sal, TANMOY	Perform tie out of Q3'18 statement of cash flow.	\$0.00	1.0	\$0.00
Sal, TANMOY	Prepare Sears Holdings guarantor/non-guarantor income statement for Q3'18 review.	\$0.00	3.1	\$0.00
Sal, TANMOY	Prepare equity workpaper for Sears Holdings Q3'18 review.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Review change management workpaper related to PeopleSoft General Ledger system application.	\$0.00	1.6	\$0.00
Smietanski, Meredith	Participate on call with J. Hoyer (Deloitte) regarding remote sync backups.	\$0.00	0.2	\$0.00
Sorenson, Peter	Review Q3'18 statement of equity tie out.	\$0.00	1.1	\$0.00
Sorenson, Peter	Close fourth round of notes on income statement analytic for archive.	\$0.00	3.7	\$0.00
Staiger, Jt	Analyze additional information on the Company's Q3'18 Sears tradename impairment analysis.	\$0.00	1.7	\$0.00
Staiger, Jt	Analyze the second draft of the Company's Q3'18 financial statement disclosures.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Staiger, Jt	Meet with M. Lonnemann, P. Sorenson (Deloitte), S. Brokke, J. Drosopoulos, J. Butz, K. Stopen, T. Wilczak (Sears) to discuss liabilities subject to compromise testing findings.	\$0.00	0.6	\$0.00
Straub, Kelsey	Review the list of projects that P. Nanda (Deloitte) is currently working on relating to the Q3 10Q.	\$0.00	0.2	\$0.00
Straub, Kelsey	Address partner notes on documentation of store closures during the third quarter	\$0.00	2.9	\$0.00
Straub, Kelsey	Address manager notes on documentation of store closures during the third quarter	\$0.00	3.8	\$0.00
Williams, Adam	Review tie out of statement of equity footnote to supporting documentation related to Sears Q3'18 review.	\$0.00	0.8	\$0.00
Williams, Adam	Calculate Q2'18 passed disclosure related to guarantor/non-guarantor footnote disclosure for Q3'18 review.	\$0.00	1.2	\$0.00
Williams, Adam	Review tie out of bankruptcy footnote to supporting documentation related to Sears Q3 review.	\$0.00	1.1	\$0.00
12/13/2018				
Allen, Michael	Document comparison analysis between final client draft and previous draft of 10Q to consider additional procedures to be performed.	\$0.00	1.1	\$0.00
Allen, Michael	Assess client obtained schedules based on discussion with K. Pollack (Sears).	\$0.00	0.6	\$0.00
Allen, Michael	Update post close journal entry memo documentation based on inquiry with J. Goodin (Sears) regarding held for sale post close entries.	\$0.00	0.4	\$0.00
Berggren, Maureen	Meet with T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss Segregation of Duty controls.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Berland, Taylor	Update documentation of our tie out procedures over the supplemental financial information footnote within the Q3 10Q based on review of the Deferred Protection agreement revenue schedule.	\$0.00	0.9	\$0.00
Berry, Jim	Call with B. Kohn, J. Staiger, M. Lonnemann, and K. Lauret (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Berry, Jim	Review comparative analytical procedures regarding the Condensed Debtor in possession footnote within the Q3 10Q.	\$0.00	1.7	\$0.00
Berry, Jim	Review final 10Q.	\$0.00	2.8	\$0.00
Bougadis, Blake	Document external references to the Summary of Segment data footnote as part of our quarterly tie out procedures for Q3'18.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Meet with M. Berggren, P. Vajhala, and M. Smietanski (all Deloitte) to discuss Segregation of Duty controls.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Review the segments financial statement footnote tie out for quarter 3 2018.	\$0.00	2.8	\$0.00
Fitzgerald, Connor	Finalize audit committee communications of quarter 3 review results.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Review Quarter 3 tie out for management's discussion and analysis financial statement disclosures.	\$0.00	3.1	\$0.00
Hartmann, Becky	Review Q3'2018 documentation and footnote tie outs.	\$0.00	0.5	\$0.00
Hoye, Jim	Address review notes on workpapers for information security.	\$0.00	1.8	\$0.00
Hoye, Jim	Participate in call with M. Smietanski, P. Patni, S. Venkata (All Deloitte) regarding the Sears IT status.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Hoye, Jim	Discuss with M. Smietanski and D. Mason (All Deloitte) regarding Workpaper Status and project next steps.	\$0.00	0.8	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding access review notes.	\$0.00	0.4	\$0.00
Jain, Yash R	Document review procedures performed to test the accuracy of the Guarantor/ non-guarantor footnote for the Q3'18 10Q.	\$0.00	1.2	\$0.00
Jain, Yash R	Update documentation of the guarantor/non-guarantor cash flow analysis based on Debtor in possession financing considerations.	\$0.00	2.3	\$0.00
Jain, Yash R	Update documentation of our testing of the Guarantor/ Non-Guarantor footnote within the Q3 10Q based on cash flow support received from M. Huron (Sears).	\$0.00	3.2	\$0.00
Kapecki, Kenneth	Review updated analysis of market indices for purposes of property impairment analysis for Sears third quarter review	\$0.00	2.1	\$0.00
Kohn, Barry	Update documentation to quarterly interest expense workpaper.	\$0.00	0.5	\$0.00
Kohn, Barry	Call with J. Berry, J. Staiger, M. Lonnemann, and K. Lauret (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Kohn, Barry	Review Bankruptcy footnote disclosure in the Q3'18 10Q.	\$0.00	1.1	\$0.00
Lauret, Kyle	Draft documentation of Deloitte's interim oral communication with the Sears Audit Committee as required by professional standards.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review final edits to Q3'18 Form 10-Q.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Lauret, Kyle	Call with J. Berry, B. Kohn, J. Staiger, M. Lonnemann (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Lauret, Kyle	Update Documentation of Inventory Valuation and Existence memo based upon notes received from J. Berry (Deloitte).	\$0.00	0.4	\$0.00
Lauret, Kyle	Review closed notes on third quarter cash flow workpaper to check whether open items remained on the testing of cash flow.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Review business certifications received for Q3'18 10-Q review.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Review responses to notes left in supplemental testing related to guarantor/non-guarantor footnote within the Q3 10Q.	\$0.00	3.7	\$0.00
Lonnemann, Malorie	Aggregate second round of internal Deloitte comments on Sears Holdings 10-Q draft.	\$0.00	4.9	\$0.00
Lonnemann, Malorie	Call with J. Berry, B. Kohn, J. Staiger, and K. Lauret (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Mason, David	Revise Admin and Privileged Access Review workpapers to include additional documentation.	\$0.00	2.9	\$0.00
Mason, David	Discuss with M. Smietanski and J. Hoyer (All Deloitte) regarding Workpaper Status and project next steps.	\$0.00	0.8	\$0.00
Mason, David	Draft critical access validations for privileged access review workpapers.	\$0.00	2.1	\$0.00
Mason, David	Meet with J. Hoyer (Deloitte) regarding access review notes.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
McManus, Joseph	Update documentation on updated financial statements for Sears Q3 2018 Quarterly Report footnote 2 (Bankruptcy).	\$0.00	3.1	\$0.00
McManus, Joseph	Maintain Q3 review final master server and prepare workpapers for issuance.	\$0.00	0.6	\$0.00
Nguyen, Donna	Tie out management discussion and analysis (MD&A) for Q3'18.	\$0.00	2.3	\$0.00
Nguyen, Donna	Compile status of outstanding Q3'18 footnotes needed to be tied out for J. Staiger (Deloitte).	\$0.00	3.9	\$0.00
Nguyen, Donna	Update Q3'18 project plan for status of post-close journal entry memorandum in L. McDonnell (Deloitte) review.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Participate in call with M. Smietanski, J. Hoyer, S. Venkata (All Deloitte) regarding the Sears IT status.	\$0.00	0.4	\$0.00
Rosi, Matthew	Discuss support needed to tie out cash flow statement with K. Pollack (Sears).	\$0.00	0.4	\$0.00
Rosi, Matthew	Update cash flow tie out for support obtained from K. Pollack (Sears).	\$0.00	1.3	\$0.00
Rosi, Matthew	Update basis of presentation Q3 10Q footnote tie out based on changes made by management.	\$0.00	1.1	\$0.00
Rosi, Matthew	Close second round of notes on tie out of condensed combined debtor-in-possession financial information footnote within the Q3 10Q.	\$0.00	0.4	\$0.00
Rosi, Matthew	Close notes on tie out of statement of cash flow.	\$0.00	0.3	\$0.00
Rosi, Matthew	Close notes on tie out of condensed combined debtor-in-possession financial information footnote within the Q3 10Q.	\$0.00	2.6	\$0.00
Smietanski, Meredith	Participate in call with J. Hoyer, P. Patni, S. Venkata (All Deloitte) regarding the Sears IT status.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Address security configurations notes in scope infrastructure admin workpaper.	\$0.00	3.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Smietanski, Meredith	Meet with M. Berggren, P. Vajhala, and T. Dixon (all Deloitte) to discuss Segregation of Duty controls.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Discuss with M. Smietanski and J. Hoye (All Deloitte) regarding Workpaper Status and project next steps.	\$0.00	0.8	\$0.00
Sorenson, Peter	Close final round of notes on income statement analytic for archive.	\$0.00	1.5	\$0.00
Sorenson, Peter	Review notes addressed in Q3'18 statement of equity tie out.	\$0.00	3.6	\$0.00
Staiger, Jt	Call with J. Berry, B. Kohn, M. Lonnemann, and K. Lauret (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Staiger, Jt	Analyze additional information on the Company's Q3'18 Kenmore tradename impairment analysis.	\$0.00	1.2	\$0.00
Staiger, Jt	Meet with A. Williams (Deloitte), E. Gee, J. Goodin, S. Haywood (Sears) to discuss status of Service Organization Control reports.	\$0.00	0.6	\$0.00
Straub, Kelsey	Document the potential sale of sears home services and improvement products and the impact on the Company's liquidity	\$0.00	1.1	\$0.00
Straub, Kelsey	Edit documentation on bankruptcy proceedings and timeline of important court dates	\$0.00	1.9	\$0.00
Straub, Kelsey	Compile a list of outstanding Company support related to the 2018 audit for the week of 12/14	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren, T. Dixon, and M. Smietanski (all Deloitte) to discuss Segregation of Duty controls.	\$0.00	0.3	\$0.00
Venkatasubramanian, Srikanth	Participate in call with M. Smietanski, J. Hoye, P. Patni (All Deloitte) regarding the Sears IT status.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Williams, Adam	Review documentation related to segment reporting considerations associated Sears bankruptcy filing and Q3'18 review.	\$0.00	1.3	\$0.00
Williams, Adam	Meet with J. Staiger (Deloitte), E. Gee, J. Goodin, S. Haywood (Sears) to discuss status of Service Organization Control reports.	\$0.00	0.6	\$0.00
12/14/2018				
Allen, Michael	Review 10Q filed by client to check each number to assess no changes in client filing.	\$0.00	3.2	\$0.00
Bakshi, Kushagri	Draft updated tracker highlighting the workpapers needed for completion and provided by client (PBC) support needed.	\$0.00	1.7	\$0.00
Berland, Taylor	Call with J. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	1.1	\$0.00
Berland, Taylor	Meet with B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.6	\$0.00
Berland, Taylor	Update documentation related to fluctuation analysis in our Balance Sheet analytic workpaper.	\$0.00	0.6	\$0.00
Berry, Jim	Call with J. Staiger (Deloitte) to discuss audit status and next steps subsequent to the Q3'18 10-Q filing.	\$0.00	0.5	\$0.00
Bougadis, Blake	Meet with M. Allen, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss status across areas of the engagement and discuss project plan updates.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Call with J. Staiger, M. Lonnemann, t. Berland, P. Vajhala, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
Fitzgerald, Connor	Document quarter 3 2018 meeting agendas with various business unit leaders.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Meet with T. Berland, B. Bougadis, M. Lonnemann, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with P. Sorenson, K. Straub, J. McManus (Deloitte) to discuss Quarter 3 archive plan.	\$0.00	0.6	\$0.00
Hoye, Jim	Address review notes for Information Security workpapers.	\$0.00	0.8	\$0.00
Hoye, Jim	Update Documentation for Data Center Operations workpapers.	\$0.00	1.1	\$0.00
Hoye, Jim	Review Sears Access Reviews.	\$0.00	0.8	\$0.00
Jha, Abhinav	Perform inventory pulls to update the workpaper related to third party valuations of inventory.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with T. Berland, B. Bougadis, C. Fitzgerald, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Call with J. Staiger, T. Berland, T. Dixon, P. Vajhala, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Mason, David	Draft contractor expiration workpaper with sample evidence.	\$0.00	0.8	\$0.00
Mason, David	Revise PeopleSoft General Ledger to Amazon Web Services migration workpaper.	\$0.00	0.4	\$0.00
Mason, David	Revise physical security workpaper related to Troy Data Center for additional documentation.	\$0.00	2.7	\$0.00
Mason, David	Update Privileged Access Review workpaper related to Marketing and Advertising Reconciliation System for additional evidence.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
McManus, Joseph	Update the project plans to account for delays in workpapers.	\$0.00	1.4	\$0.00
McManus, Joseph	Meet with P. Sorenson, K. Straub, C. Fitzgerald (Deloitte) to discuss updates to Quarter 3 archive plan.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update Q3'18 project plan for status of post-close journal entry memorandum complete through L. McDonnell (Deloitte) review.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update post-close journal entry memorandum for Q3'18.	\$0.00	3.9	\$0.00
Nguyen, Donna	Provide instructions through email to M. Allen (Deloitte) on how to update and send out Q3'18 workpaper tracker on a daily basis.	\$0.00	1.1	\$0.00
Nguyen, Donna	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Nguyen, Donna	Create workpaper tracker to be used in archive of Q3'18.	\$0.00	3.9	\$0.00
Rosi, Matthew	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, D. Nguyen, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Rosi, Matthew	Review draft of Q3'18 10-Q to check financial statements.	\$0.00	3.8	\$0.00
Rosi, Matthew	Pull first round of Q3'18 footnote tie-outs into Deloitte audit file.	\$0.00	2.1	\$0.00
Sal, TANMOY	Prepare additional work on equity rollforward workpaper for Q3'18.	\$0.00	3.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
Smietanski, Meredith	Call with J. Staiger, M. Lonnemann, t. Berland, T. Dixon and P. Vajhala (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Review application access review related to Marketing and Advertising Reconciliation System.	\$0.00	3.4	\$0.00
Sorenson, Peter	Review trial balance (income statement) workpaper.	\$0.00	1.9	\$0.00
Sorenson, Peter	Prepare excel file for changes after issuance workpaper.	\$0.00	1.9	\$0.00
Sorenson, Peter	Meet with K. Straub, C. Fitzgerald, J. McManus (Deloitte) to discuss Quarter 3 archive plan.	\$0.00	0.6	\$0.00
Sorenson, Peter	Run a file check on fourth round of Q3'18 workpapers ready to archive.	\$0.00	3.8	\$0.00
Sorenson, Peter	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, D. Nguyen, M. Rosi, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Staiger, Jt	Call with M. Lonnemann, t. Berland, T. Dixon, P. Vajhala, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Staiger, Jt	Call with J. Berry (Deloitte) to discuss audit status and next steps subsequent to the Q3'18 10-Q filing.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with K. Straub (Deloitte) to discuss putting together an archive plan and staffing.	\$0.00	1.4	\$0.00
Straub, Kelsey	Send email to P. Nanda (Deloitte) regarding current assignments for the month of December for the 2018 audit.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, D. Nguyen, M. Rosi, P. Sorenson (Deloitte) to discuss project plan updates.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
Straub, Kelsey	Add additional details to memo on the Company's bankruptcy events.	\$0.00	1.8	\$0.00
Straub, Kelsey	Update project plan tracker relating to documentation of Company's disclosures in order to assess open questions.	\$0.00	1.1	\$0.00
Straub, Kelsey	Meet with P. Sorenson, C. Fitzgerald, J. McManus (Deloitte) to discuss Quarter 3 archive plan.	\$0.00	0.8	\$0.00
Straub, Kelsey	Meet with J. Staiger (Deloitte) to discuss putting together an archive plan and staffing.	\$0.00	1.4	\$0.00
Straub, Kelsey	Address manager notes on documentation of Company's store closure disclosure	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Call with J. Staiger, M. Lonnemann, t. Berland, T. Dixon, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Williams, Adam	Review documentation related to segment reporting considerations associated with Sears bankruptcy filing and Q3'18 review.	\$0.00	0.3	\$0.00
12/17/2018				
Allen, Michael	Document external references to related party footnote as part of our quarterly tie out procedures for Q3'18.	\$0.00	1.2	\$0.00
Allen, Michael	Update documentation of our Q3'18 post close journal entry memo based on notes received from D. Nguyen (Deloitte).	\$0.00	1.1	\$0.00
Allen, Michael	Update documentation of Q3 10Q store closure footnote tie out procedures based on lease schedule obtained from J. Drosopoulos (Sears).	\$0.00	2.1	\$0.00
Allen, Michael	Draft listing of all completed workpapers for the Q3'18 review for inclusion in the archive.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Berland, Taylor	Review Q3'18 Deferred Protection agreement revenue schedule work paper.	\$0.00	1.2	\$0.00
Berland, Taylor	Meet with B. Hartmann, P. Sorenson, J. Staiger, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	2.1	\$0.00
Berry, Jim	Call with S. Hurwitz, J. O'Dell, L. McDonnell (Deloitte) to discuss staffing of base engagement team and update on project status and expected timing.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Align referencing in the Kenmore specialist excel files to our audit work.	\$0.00	1.8	\$0.00
Hartmann, Becky	Meet with T. Berland, P. Sorenson, J. Staiger, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Hermanson, Tom	Document updates to the Q3'18 Tax specialist memo based on review.	\$0.00	0.5	\$0.00
Hoye, Jim	Address review notes for People Soft General Ledger to Amazon Web Services Migration.	\$0.00	0.6	\$0.00
Hoye, Jim	Participate in call with D. Mason (Deloitte) regarding Access Reviews notes, Process Owner Competency, and Internal Audit Agenda.	\$0.00	0.7	\$0.00
Hoye, Jim	Work on documentation for Tivoli Workload Scheduler (TWS) Access review.	\$0.00	1.8	\$0.00
Hoye, Jim	Update Agenda for Sears Internal Audit Status Meeting.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding People Soft General Ledger 2 testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Update workpaper status and priorities for Sears Internal Audit meeting.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Hoye, Jim	Draft and send email to S. Haywood (Sears) regarding Terminations Contractors evidence and critical access validations based on analysis.	\$0.00	0.6	\$0.00
Mason, David	Update Admin Access Review workpaper related to Marketing and Advertising Reconciliation System for additional evidence.	\$0.00	2.6	\$0.00
Mason, David	Participate in call with J. Hoye (Deloitte) regarding Access Reviews notes, Process Owner Competency, and IA Agenda.	\$0.00	0.7	\$0.00
Mason, David	Draft process owner authority and competence information workpaper.	\$0.00	2.9	\$0.00
Mason, David	Update contractor extension workpapers.	\$0.00	0.9	\$0.00
McManus, Joseph	Prepare RGIS (third party inventory service) confirmation letter.	\$0.00	0.4	\$0.00
McManus, Joseph	Update documentation on RGIS (third party inventory service provider) confirmation letter.	\$0.00	0.8	\$0.00
McManus, Joseph	Review DOS (Sears Inventory System) to High Jump (Sears Inventory interface) control.	\$0.00	0.3	\$0.00
McManus, Joseph	Document engagement quality control reviewer workpaper review program.	\$0.00	0.6	\$0.00
McManus, Joseph	Review support from client for automated interface between KRC (Sears Inventory System) and SPRS (Sears Inventory System).	\$0.00	1.2	\$0.00
McManus, Joseph	Prepare daily balancing report controls.	\$0.00	0.6	\$0.00
McManus, Joseph	Update documentation on updated segment reporting documentation memo.	\$0.00	0.2	\$0.00
McManus, Joseph	Update Q3 Archive status tracker for inclusion of final workpapers in archive server.	\$0.00	0.4	\$0.00
Nguyen, Donna	Organize Sears Holdings board minutes and materials from board meetings for the month of November.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Rosi, Matthew	Pull second round of Q3'18 footnote tie-outs into Deloitte audit file.	\$0.00	3.9	\$0.00
Rosi, Matthew	Import updated Q3 10Q footnote tie outs into Deloitte audit file.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding People Soft General Ledger 2 testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Compile two agendas in preparation for weekly meeting with Sears Internal Audit Team.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Evaluate infrastructure systems to relevant IT applications.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Participate in call with P. Vajhala (Deloitte) to discuss outstanding follow-ups that need to be communicated with Internal Audit Compliance.	\$0.00	0.5	\$0.00
Sorenson, Peter	Meet with T. Berland, B. Hartmann, J. Staiger, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Sorenson, Peter	Run a file check on fifth round of Q3'18 workpapers ready to archive.	\$0.00	3.8	\$0.00
Sorenson, Peter	Run report in Deloitte audit file to see what workpapers were changed after issuance.	\$0.00	1.4	\$0.00
Sorenson, Peter	Review trial balance (balance sheet) workpaper.	\$0.00	1.9	\$0.00
Staiger, Jt	Meet with T. Berland, B. Hartmann, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Staiger, Jt	Analyze the Q3'18 audit file to estimate time to completion of the assembly of the file.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Straub, Kelsey	Accumulate all the team's third quarter workpapers to prepare the audit file for archiving per the Deloitte firm policy	\$0.00	3.8	\$0.00
Straub, Kelsey	Prepare documentation of guidance on interest expense in a format deliverable to the Company	\$0.00	1.7	\$0.00
Straub, Kelsey	Document results of meeting held with Sears Treasury department during the third quarter	\$0.00	1.9	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Hartmann, P. Sorenson, J. Staiger, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (Deloitte) to discuss outstanding follow-ups that need to be communicated with Internal Audit Compliance.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review memorandum regarding post-close journal entries for Q3'18 review.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Review workpapers documenting meetings with business unit leaders (business agendas) for Q3'18 review.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Review notes addressed in memorandum regarding post-close journal entries for Q3'18 review.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Respond to questions to K. Lauret (Deloitte) related to Q3'18 review workpapers.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Call with S. Hurwitz, J. O'Dell, J. Berry (Deloitte) to discuss staffing of base engagement team and update on project status and expected timing.	\$0.00	0.4	\$0.00
Williams, Adam	Review notes addressed in post close journal entry memorandum related to Q3'18 review.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Williams, Adam	Meet with T. Berland, B. Hartmann, P. Sorenson, J. Staiger, K. Straub (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
12/18/2018				
Allen, Michael	Update listing of completed workpapers based on additional review procedures required due to the bankruptcy for the Q3'18 10Q review.	\$0.00	1.8	\$0.00
Allen, Michael	Document internal references of the store closure footnote within the Q3 10Q as part of our quarterly review procedures.	\$0.00	1.3	\$0.00
Allen, Michael	Discuss with J. McManus (Deloitte) status of Essbase General ledger balancing control testing support needed to finish documentation.	\$0.00	0.7	\$0.00
Allen, Michael	Perform Essbase pulls and get detail to the general ledger bottom level accounts for several Sears entities to assess bankruptcy implications regarding these accounts.	\$0.00	0.7	\$0.00
Allen, Michael	Assess sufficiency of the Essbase balancing screenshots obtained from D. Pezzato (Sears) for our testing of the Financial reporting control.	\$0.00	1.4	\$0.00
Berland, Taylor	Review the borrowings footnote of the Q3'18 10-Q to assess the company's disclosures.	\$0.00	0.4	\$0.00
Borcher, Scott	Complete file check archive procedures for Q3'18.	\$0.00	4.0	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann and J. McManus (Deloitte) about the handing of source data considerations on service organization controls.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Align referencing in the Sears specialist excel files to our audit work.	\$0.00	2.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
Hoye, Jim	Meet with D. Mason (Deloitte) regarding Source Subsidy Information System Provisioning and next steps.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Access Provisioning and Access review workpaper.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason and M. Smietanski (All Deloitte) to discuss Sears Roll Forward Planning.	\$0.00	1.1	\$0.00
Hoye, Jim	Update Documentation for one of the People Soft General Ledger controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Review evidence provided for remediation to update meeting agenda.	\$0.00	0.6	\$0.00
Hoye, Jim	Update documentation based on review of Change management workpapers.	\$0.00	1.7	\$0.00
Hoye, Jim	Meet with M. Smietanski, P Vajhala, D Mason (All Deloitte) to discuss the AS400 operating system and tools testing.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Discuss with C. Fitzgerald, J. McManus (Deloitte) about the status of inventory Service Organization Control controls and the handing of source data considerations.	\$0.00	0.4	\$0.00
Mason, David	Meet with J. Hoye, P Vajhala, M. Smietanski (All Deloitte) to discuss the AS400 operating system and tools testing.	\$0.00	0.7	\$0.00
Mason, David	Meet with M. Smietanski and J. Hoye (All Deloitte) to discuss Sears Roll Forward Planning.	\$0.00	1.1	\$0.00
Mason, David	Revise access provisioning workpapers.	\$0.00	2.7	\$0.00
Mason, David	Draft provisioning workpaper related to Sears Source Subsidy Information System application.	\$0.00	3.4	\$0.00
Mason, David	Meet with J. Hoye (Deloitte) regarding Source Subsidy Information System Provisioning and next steps.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
McManus, Joseph	Review final SEC-version 10Q tie out by M. Allen and M. Rosi (Deloitte).	\$0.00	2.1	\$0.00
McManus, Joseph	Update documentation on documentation of Engagement quality control review workpaper.	\$0.00	0.3	\$0.00
McManus, Joseph	Demonstrate final file checking and final server preparation process to P. Sorenson (Deloitte).	\$0.00	0.8	\$0.00
McManus, Joseph	Discuss with M. Allen (Deloitte) on status and open items related to control testing of Essbase (client data software).	\$0.00	0.7	\$0.00
McManus, Joseph	Deliver RGIS (third party service provider) confirmation to C. Emery (Sears) for review and signing.	\$0.00	0.4	\$0.00
McManus, Joseph	Review DOS (Sears Inventory System) to High Jump control and updated support from client.	\$0.00	0.2	\$0.00
McManus, Joseph	Discuss with M. Lonnemann, C. Fitzgerald (Deloitte) about the status of inventory Service Organization Control controls and the handling of source data considerations.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update numbers and calculations used in materiality supplement file.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update visualizations in materiality supplement that are needed for materiality memorandum.	\$0.00	1.7	\$0.00
Rosi, Matthew	Prepare expenditure control workpaper related to 3-way match process for Kmart merchandise.	\$0.00	0.9	\$0.00
Rosi, Matthew	Pull Staff Accounting Bulleting 99 Exhibit (related to materiality) into Deloitte audit file.	\$0.00	1.1	\$0.00
Rosi, Matthew	Update Q3'18 workpaper tracker for progress made on testing of liabilities subject to compromise.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
Rosi, Matthew	Review prior year's documentation of expenditure control workpaper related to 3-way match process to reference how to document in current year.	\$0.00	2.6	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, P. Vajhala, D. Mason (All Deloitte) to discuss the AS400 operating system and tools testing.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Meet with D. Mason and J. Hoyer (All Deloitte) to discuss Sears Roll Forward Planning.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Test access benchmark IPE (information produced by entity).	\$0.00	3.7	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to evaluate the interim and roll forward Advisory budget by staff level.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, M. Smietanski (all Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss IT Compliance status and outstanding items.	\$0.00	0.5	\$0.00
Sorenson, Peter	Review additional documentation added to trial balance (income statement) workpaper.	\$0.00	2.7	\$0.00
Sorenson, Peter	Resolve items that arose during file check process to ensure archive-readiness	\$0.00	3.8	\$0.00
Sorenson, Peter	Run a file check on Q3'18 workpapers ready to archive.	\$0.00	1.5	\$0.00
Staiger, Jt	Analyze the Q3'18 audit file to estimate time to completion to be ready for archive.	\$0.00	0.5	\$0.00
Straub, Kelsey	Review the completeness of the audit team's listing of third quarter 2018 workpapers in preparation for the archive	\$0.00	1.5	\$0.00
Vajhala, Phani Kiran	Meet with J. Hoyer, D. Mason, M. Smietanski (All Deloitte) to discuss the AS400 operating system and tools testing.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to evaluate the interim and roll forward Advisory budget by staff level.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Meet with P. Vajhala, M. Smietanski (all Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss IT Compliance status and outstanding items.	\$0.00	0.5	\$0.00
12/19/2018				
Allen, Michael	Update documentation of Essbase balancing control based on reconciliation emails obtained from D. Pezzato (Sears).	\$0.00	3.1	\$0.00
Allen, Michael	Create Q3'18 workpaper tracker to check whether open items for quarterly review workpapers have been closed in order to prepare file for archive.	\$0.00	1.9	\$0.00
Berland, Taylor	Draft a focus support memo summarizing the key highlights from call regarding the revised risk and audit areas.	\$0.00	0.3	\$0.00
Berland, Taylor	Call with J. Staiger, M. Lonnemann, P. Vajhala, M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Document the tracker listing out each quarterly meeting with specific Sears business functions.	\$0.00	2.4	\$0.00
Hoye, Jim	Document Access Provisioning Common Control.	\$0.00	0.7	\$0.00
Hoye, Jim	Update status tracker for workpaper completion status.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding control mapping and IT Risk Worksheets.	\$0.00	0.3	\$0.00
Hoye, Jim	Update Backup Schedules Documentation.	\$0.00	1.9	\$0.00
Hoye, Jim	Meet with K. Thorat (Sears) regarding privileged access review.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/19/2018				
Hoye, Jim	Update Access Reviews listing for Internal Audit meeting.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Change Management workpapers documentation based on review notes received from M. Smietanski (Deloitte).	\$0.00	0.8	\$0.00
Hoye, Jim	Update tracker for outstanding Internal Audit workpapers needed for completion.	\$0.00	0.4	\$0.00
Kohn, Barry	Review intangible asset impairment testing documentation.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Call with J. Staiger, P. Vajhala, M. Smietanski, and T. Berland (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.5	\$0.00
Mason, David	Meet with D. Mason (Deloitte) regarding control mapping and IT Risk Worksheets.	\$0.00	0.3	\$0.00
Mason, David	Revise control mapping workpaper for the current year.	\$0.00	2.2	\$0.00
Mason, David	Update change management workpapers for rollforward testing.	\$0.00	2.3	\$0.00
Mason, David	Draft follow up items for Sears Internal Audit in regards to Privileged Access Review.	\$0.00	2.3	\$0.00
Nguyen, Donna	Close note from C. Fitzgerald (Deloitte) on materiality memorandum.	\$0.00	3.9	\$0.00
Nguyen, Donna	Round two of updates on materiality memorandum.	\$0.00	3.9	\$0.00
Rosi, Matthew	Prepare selections for manual payments in control testing of National Accounts Payable System.	\$0.00	0.8	\$0.00
Rosi, Matthew	Draft email to T. Ellindram (Sears) of selections for manual payments in National Accounts Payable System for control testing.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Call with J. Staiger, M. Lonnemann, P. Vajhala, and T. Berland (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/19/2018				
Smietanski, Meredith	Map applications to the Inventory Management System database.	\$0.00	3.1	\$0.00
Sorenson, Peter	Review additional documentation added to trial balance (balance sheet) workpaper.	\$0.00	3.1	\$0.00
Sorenson, Peter	Resolve additional items that arose during file check process to ensure archive-readiness.	\$0.00	3.7	\$0.00
Sorenson, Peter	Run a file check on second round of Q3'18 workpapers ready to archive.	\$0.00	1.2	\$0.00
Staiger, Jt	Document Q3'18 meeting agendas for purposes of audit file archival.	\$0.00	2.0	\$0.00
Staiger, Jt	Call with M. Lonnemann, P. Vajhala, M. Smietanski, and T. Berland (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Call with J. Staiger, M. Lonnemann, M. Smietanski, and T. Berland (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.5	\$0.00
Yauch, Glenn	Review internal audit report.	\$0.00	0.9	\$0.00
Yauch, Glenn	Discuss internal audit report with E. Gee (Sears).	\$0.00	0.5	\$0.00
12/20/2018				
Allen, Michael	Update bankruptcy related workpapers to the Q3'18 tracker to check whether documents are included in audit file.	\$0.00	1.1	\$0.00
Allen, Michael	Review prior year control documentation of Essbase balancing to verify changes in procedures for FY'18 testing of the control.	\$0.00	0.7	\$0.00
Allen, Michael	Update documentation of Essbase balancing control based on walkthrough with D. Pezzato (Sears).	\$0.00	0.8	\$0.00
Berggren, Maureen	Participate in internal status meeting with G. Yauch, P. Vajhala, and T. Dixon (all Deloitte) to discuss Internal Audit testing progress.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/20/2018				
Berry, Jim	Finalize documentation of Listing of U.S. legal entities that filed for Chapter 11 under the Company.	\$0.00	2.1	\$0.00
Berry, Jim	Call with L. McDonnell, J. O'Dell, and S. Hurwitz (Deloitte) to discuss project status updates and staffing of base engagement team.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Participate in internal status meeting with G. Yauch, P. Vajhala, and M. Berggren (all Deloitte) to discuss Internal Audit testing progress.	\$0.00	0.4	\$0.00
Hermanson, Tom	Discuss effects of proposed tax rules and regulations with L. Meerschaert (Sears).	\$0.00	0.8	\$0.00
Mason, David	Revise change management workpaper for additional documentation.	\$0.00	1.4	\$0.00
Mason, David	Draft privileged access review workpaper related to Import 2000 system application.	\$0.00	2.3	\$0.00
Nguyen, Donna	Run Essbase (client software database) to retrieve numbers from general ledger for Earnings Before Interest Tax and Depreciation/Amortization calculations used in Sears Home Improvement testing.	\$0.00	1.8	\$0.00
Rosi, Matthew	Update documentation of the Kmart 3-way match control.	\$0.00	1.0	\$0.00
Rosi, Matthew	Review expenditure control workpaper with P. Sorenson (Deloitte).	\$0.00	1.4	\$0.00
Rosi, Matthew	Close notes on expenditure control workpaper related to 3-way match process for Kmart merchandise.	\$0.00	1.7	\$0.00
Rosi, Matthew	Close second round of notes on expenditure control workpaper related to 3-way match process for Kmart merchandise.	\$0.00	3.1	\$0.00
Sorenson, Peter	Run a file check on third round of Q3'18 workpapers ready to archive.	\$0.00	2.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/20/2018				
Sorenson, Peter	Review expenditure control workpaper with M. Rosi (Deloitte).	\$0.00	0.4	\$0.00
Sorenson, Peter	Input data from report ran for workpapers that were changed after issuance into actual changes after issuance workpaper.	\$0.00	1.6	\$0.00
Sorenson, Peter	Close open notes on income statement analytic for archive.	\$0.00	3.9	\$0.00
Staiger, Jt	Meet with A. Williams (Deloitte), E. Gee, J. Goodin, S. Haywood (Sears) to discuss upcoming potential Enterprise Resource planning.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Participate in internal status meeting with G. Yauch, T. Dixon, and M. Berggren (all Deloitte) to discuss Internal Audit testing progress.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Call with J. Berry, J. O'Dell, and S. Hurwitz (Deloitte) to discuss project status updates and staffing of base engagement team.	\$0.00	0.4	\$0.00
Williams, Adam	Meet with J. Staiger (Deloitte), E. Gee, J. Goodin, S. Haywood (Sears) to discuss upcoming potential Enterprise Resource planning.	\$0.00	0.5	\$0.00
Yauch, Glenn	Participate in internal status meeting with P. Vajhala, T. Dixon, and M. Berggren (all Deloitte) to discuss Internal Audit testing progress.	\$0.00	0.4	\$0.00
01/02/2019				
Bougadis, Blake	Review the risks of material misstatements within flowcharts for updates based on changes in Company environment.	\$0.00	1.2	\$0.00
Bougadis, Blake	Review the open items for the transaction testing tracker and assess for further support.	\$0.00	0.5	\$0.00
Hermanson, Tom	Draft notes regarding the declaration document.	\$0.00	1.0	\$0.00
Hermanson, Tom	Discuss Sears employment tax matters with N. Viray (Deloitte).	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/02/2019				
Hoye, Jim	Update documentation for change management workpapers based on comments from M. Smietanski (Deloitte).	\$0.00	1.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to discuss review notes and next steps for documentation of our testing of IT Service Organization Controls ("SOC") controls.	\$0.00	0.8	\$0.00
Hoye, Jim	Review and address notes for access review testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Participate in discussion with D. Mason (Deloitte) regarding privileged access review for our general IT control testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for security configuration testing and provisioning.	\$0.00	1.7	\$0.00
Mason, David	Revise application privileged and admin access review workpapers.	\$0.00	3.3	\$0.00
Mason, David	Draft Import 2000 system admin and privileged access review workpaper.	\$0.00	2.6	\$0.00
Mason, David	Draft Telluride privileged access review workpaper.	\$0.00	2.3	\$0.00
Mason, David	Participate in discussion with J. Hoye (Deloitte) regarding privileged access review for our general IT control testing.	\$0.00	0.2	\$0.00
Riordan, Katy	Review revenue controls relevant to the Service Organization Control Report.	\$0.00	2.3	\$0.00
Riordan, Katy	Review revenue testing/controls relevant to the Service Organization Control Report.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Meet with J. Hoye (Deloitte) to discuss review notes and next steps for documentation of our testing of IT Service Organization Controls ("SOC") controls.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/02/2019				
Smietanski, Meredith	Review provisioning interim and rollforward items.	\$0.00	3.2	\$0.00
Vajhala, Phani Kiran	Review information technology workpapers and report.	\$0.00	3.9	\$0.00
Viray, Norell	Discuss Sears employment tax matters with T. Hermanson (Deloitte).	\$0.00	0.5	\$0.00
01/03/2019				
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding testing status and change management workpapers.	\$0.00	0.8	\$0.00
Hoye, Jim	Follow up with client for Item Maintenance Application provisioning and access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct call with P. Patni and S. Venkata (all Deloitte) regarding testing status and next steps.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze Telluride access review to determine necessary follow-ups with the client.	\$0.00	0.4	\$0.00
Hoye, Jim	Review information security workpapers to determine if updates need to be made.	\$0.00	0.8	\$0.00
Hoye, Jim	Analyze CyberArk log monitoring for purposes of change management workpaper documentation.	\$0.00	0.6	\$0.00
Hoye, Jim	Participate in discussion with D. Mason (Deloitte) regarding CyberArk access review and workpaper status.	\$0.00	0.7	\$0.00
Hoye, Jim	Analyze AS400 (operating system) for security configuration testing and follow up with client for additional support needed.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Draft ownership of key persons documentation to gain assurance over independence.	\$0.00	1.3	\$0.00
Jaiswal, Himanshu	Update Sears transaction coordination documentation.	\$0.00	1.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/03/2019				
Liu, Sky	Compile executed Statement of Work/Engagement Letter/Work Order for the Deloitte Entity Search and Compliance (DESC) referenced and update fees for Preapproval Summary and Reconciliation of Proxy.	\$0.00	2.1	\$0.00
Mason, David	Draft iPlan admin access review workpaper.	\$0.00	1.7	\$0.00
Mason, David	Draft CyberArk Database access review workpaper.	\$0.00	1.3	\$0.00
Mason, David	Participate in discussion with J. Hoyer (Deloitte) regarding CyberArk access review and workpaper status.	\$0.00	0.7	\$0.00
Mason, David	Update application and admin access review workpapers.	\$0.00	1.1	\$0.00
Mason, David	Draft follow up email to Sears Information Technology Team for Item Maintenance Application access review workpaper.	\$0.00	0.6	\$0.00
Patni, Paridhi	Conduct call with J. Hoyer and S. Venkata (all Deloitte) regarding testing status and next steps.	\$0.00	0.1	\$0.00
Paul, Samantha	Document selections for October 2018 inventory original item cost control.	\$0.00	2.1	\$0.00
Paul, Samantha	Follow up with J. Bonzo and E. Boston (all Sears) regarding cost change listing for October 2018.	\$0.00	1.7	\$0.00
Paul, Samantha	Follow up with J. Bonzo and E. Boston (all Sears) regarding ALEX reconciliation control.	\$0.00	1.7	\$0.00
Paul, Samantha	Summarize results of store physicals control process.	\$0.00	2.3	\$0.00
Riordan, Katy	Review Sears transaction testing.	\$0.00	0.4	\$0.00
Riordan, Katy	Review additional documentation in Sears transaction testing.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/03/2019				
Smietanski, Meredith	Participate in telephone conference with P. Vajhala (Deloitte) for our weekly internal status call to discuss general IT control (Service Organization Control "SOC") interim and rollforward testing updates and outstanding follow ups to be communicated to	\$0.00	0.7	\$0.00
Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding testing status and change management workpapers.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Review change management workpapers for a trace of one unique identifier and tracing it back to the source system.	\$0.00	3.8	\$0.00
Vajhala, Phani Kiran	Participate in telephone conference with M. Smietanski (Deloitte) for our weekly internal status call to discuss general IT control (Service Organization Control "SOC") interim and rollforward testing updates and outstanding follow ups to be communicated	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Proofread information technology workpapers and report.	\$0.00	1.1	\$0.00
Venkatasubramanyan, Srikanth	Conduct call with P. Patni and J. Hoye (all Deloitte) regarding testing status and next steps.	\$0.00	0.1	\$0.00
01/04/2019				
Hermanson, Tom	Review and sign fee declaration as part of our compliance procedures.	\$0.00	1.1	\$0.00
Hoye, Jim	Review Item Maintenance Application change provisioning.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Item Maintenance Application change management provisioning.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform change management testing regarding the Human Resources Management System.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/04/2019				
Hoye, Jim	Perform analysis over the access reviews and provisioning testing to determine necessary follow-ups with client.	\$0.00	0.8	\$0.00
Hoye, Jim	Follow-up with client for more evidence based on review of provisioning testing.	\$0.00	0.8	\$0.00
Jain, Yash R	Resolve P. Nanda's notes (Deloitte) on the internal audit reports and preparation of tracker for collection of reports.	\$0.00	0.8	\$0.00
Mason, David	Revise change management workpapers and update Telluride admin access review workpaper.	\$0.00	2.3	\$0.00
Mason, David	Revise Item Maintenance Application access review workpapers.	\$0.00	3.1	\$0.00
Mason, David	Revise Telluride privileged access review workpaper.	\$0.00	2.9	\$0.00
Paul, Samantha	Meet with R. Buenaventura (Sears) regarding support issues and open items.	\$0.00	1.8	\$0.00
Paul, Samantha	Perform substantive testing for Item Maintenance Application merchant review of price changes for October 2018.	\$0.00	1.3	\$0.00
Paul, Samantha	Perform testing of inventory balances for Sears as of Week 39.	\$0.00	1.7	\$0.00
Paul, Samantha	Perform testing of inventory balances for Kmart as of week 39.	\$0.00	1.7	\$0.00
Smietanski, Meredith	Discuss with K. Thorat (Sears Holdings) the year-end change management approach for 21 applications.	\$0.00	2.5	\$0.00
Vajhala, Phani Kiran	Review additional information technology workpapers and report.	\$0.00	1.1	\$0.00
01/07/2019				
Allen, Michael	Assess client inventory support received from M. Smits (Sears) for cutoff testing.	\$0.00	1.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
Allen, Michael	Discuss with J. McManus (Deloitte) regarding the procedures to perform for control testing of business objects to general ledger testing.	\$0.00	0.8	\$0.00
Allen, Michael	Meet with K. Riordan and C. Fitzgerald (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Allen, Michael	Update documentation tracker for all unit cube reconciliation emails received by client as part of our control testing procedures for the Essbase unit cube balancing control.	\$0.00	3.2	\$0.00
Allen, Michael	Compile all reconciliation emails received from client to verify that Essbase and Unit cubes balance for our control testing.	\$0.00	2.3	\$0.00
Allen, Michael	Review client support received from T. Clark (Sears) on SHC and unit Essbase balancing.	\$0.00	0.9	\$0.00
Augustian, Jenn	Meet with K. Riordan and C. Fitzgerald (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Augustian, Jenn	Document testing over the Sears and Kmart perpetual inventory systems.	\$0.00	2.1	\$0.00
Augustian, Jenn	Meet with J. McManus (Deloitte) to discuss the documentation of the physical inventory results.	\$0.00	0.2	\$0.00
Berggren, Maureen	Discuss with T. Dixon, G. Yauch, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
Berggren, Maureen	Participate in telephone conference with T. Dixon, G. Yauch, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Staiger, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Staiger and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00
Berrill, Liz	Discuss with L. McDonnell (Deloitte) to provide update on current status of engagement and bankruptcy proceedings.	\$0.00	0.8	\$0.00
Berry, Jim	Participate in telephone conference with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Berry, Jim	Discuss with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00
Bougadis, Blake	Meet with K. Riordan and C. Fitzgerald (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Chang, Stephen	Meet with J. Staiger and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
Chang, Stephen	Meet with J. Staiger, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with J. Berry, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") objectives 9.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with K. Straub and J. Staiger (all Deloitte) to discuss ESL offer status and ramifications to the audit and other Deloitte audit workstreams.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with S. Paul (Deloitte) to discuss status of inventory control workpapers and client support issues.	\$0.00	1.8	\$0.00
Hoye, Jim	Follow-up with client regarding Sears Source Subsidy Information System (Application) provisioning.	\$0.00	0.3	\$0.00
Hoye, Jim	Update change management workpapers for the Human Resources Management System.	\$0.00	0.7	\$0.00
Hoye, Jim	Participate in telephone conference with A. Klus and T. Williams (all Sears) regarding AS400 (operating system) Security Configuration.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding backup schedules.	\$0.00	0.1	\$0.00
Hoye, Jim	Update documentation for access reviews based on comments from M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation for backup schedules based on comments from M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding AS400 (operating system) Security Configuration and PeopleSoft General Ledger automated access functionalities.	\$0.00	1.1	\$0.00
Hoye, Jim	Work on change management review notes to complete documentation of our general IT control testing.	\$0.00	1.1	\$0.00
Hoye, Jim	Prepare for AS400 (operating system) security configuration meeting.	\$0.00	0.2	\$0.00
Hoye, Jim	Follow up with K. Thorat (Sears) regarding Item Maintenance Application user access review.	\$0.00	0.1	\$0.00
Hoye, Jim	Perform analysis regarding People Soft General Ledger conversion.	\$0.00	0.2	\$0.00
Hoye, Jim	Update tracker of outstanding evidence needed from client to follow-up.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, A. Williams, S. Chang, and T. Berland (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding backup schedules.	\$0.00	0.1	\$0.00
Mason, David	Update list of outstanding items from Sears Internal Audit group.	\$0.00	2.4	\$0.00
Mason, David	Draft internal tracker to track status of change management and provisioning end of year population requests.	\$0.00	2.1	\$0.00
Mason, David	Draft Sears Source Subsidy Information System provisioning workpaper.	\$0.00	0.8	\$0.00
Mason, David	Update monitoring and change management workpapers.	\$0.00	2.6	\$0.00
McManus, Joseph	Meet with J. Staiger and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
McManus, Joseph	Meet with K. Riordan and P. Sorenson (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with M. Allen (Deloitte) to discuss the procedures to perform for control testing of business objects to general ledger testing.	\$0.00	0.8	\$0.00
McManus, Joseph	Review of control testing of business objects to general ledger.	\$0.00	1.3	\$0.00
McManus, Joseph	Review of support received from S. Sahane (Sears) for interface control testing.	\$0.00	1.3	\$0.00
McManus, Joseph	Research into source data controls over the quantity and cost information contained within Inventory controls.	\$0.00	0.8	\$0.00
McManus, Joseph	Import into audit software of the second RGIS (Retail Grocery Inventory Services) confirmation from C. Emery (Sears).	\$0.00	0.9	\$0.00
McManus, Joseph	Review physical inventory count control design and implementation testing.	\$0.00	1.2	\$0.00
McManus, Joseph	Meet with J. Augustian (Deloitte) to discuss the documentation of the physical inventory results.	\$0.00	0.2	\$0.00
McManus, Joseph	Import into audit software of the third RGIS (Retail Grocery Inventory Services) confirmation from C. Emery (Sears).	\$0.00	0.9	\$0.00
Patni, Paridhi	Review Change Management worksheet.	\$0.00	0.8	\$0.00
Paul, Samantha	Meet with C. Fitzgerald (Deloitte) to discuss status of inventory control workpapers and client support issues.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
Riordan, Katy	Meet with J. McManus and P. Sorenson (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with J. Staiger and J. McManus (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Participate in call with P. Vajhala (Deloitte) for our weekly internal status call to discuss Service Organization Control matter outstanding items that need to be communicated to Sears Internal Audit.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda for weekly progress meeting.	\$0.00	3.4	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoyer (Deloitte) regarding AS400 (operating system) Security Configuration and PeopleSoft General Ledger automated access functionalities.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) for internal status call to discuss potential IT control matters.	\$0.00	4.6	\$0.00
Smietanski, Meredith	Review year-end provisioning workpapers.	\$0.00	3.1	\$0.00
Sorenson, Peter	Meet with K. Riordan and J. McManus (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Staiger, Jt	Discuss with T. Dixon, G. Yauch, M. Berggren, J. Berry, and L. McDonnell (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
Staiger, Jt	Meet with J. McManus and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with K. Straub and C. Fitzgerald (all Deloitte) to discuss ESL offer status and ramifications to the audit and other Deloitte audit workstreams.	\$0.00	0.6	\$0.00
Staiger, Jt	Participate in telephone conference with T. Dixon, G. Yauch, M. Berggren, J. Berry, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with S. Chang, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with K. Straub and A. Williams (all Deloitte) to discuss the priorities related to Lands End and Sears hometown.	\$0.00	0.6	\$0.00
Straub, Kelsey	Develop a revised listing of Service Organization Controls the team should test during January.	\$0.00	2.9	\$0.00
Straub, Kelsey	Meet with J. Staiger and C. Fitzgerald (all Deloitte) to discuss ESL offer status and ramifications to the audit and other Deloitte audit workstreams.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with J. Staiger and A. Williams (all Deloitte) to discuss the priorities related to Lands End and Sears hometown.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (Deloitte) for our weekly internal status call to discuss potential Service OrganizationControl matter outstanding items that need to be communicated to Sears Internal Audit.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) for internal status call to discuss potential IT control matters.	\$0.00	4.6	\$0.00
Weinert McDonnell, Lesley	Participate in telephone conference with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and J. Berry (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Discuss with L. Berrill (Deloitte) to provide update on current status of engagement and bankruptcy proceedings.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Discuss with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and J. Berry (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00
Williams, Adam	Meet with J. Staiger, S. Chang, M. Lonnemann, and T. Berland (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with K. Straub and J. Staiger (all Deloitte) to discuss the priorities related to Lands End and Sears hometown.	\$0.00	0.6	\$0.00
Williams, Adam	Meet with J. McManus and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00
Yauch, Glenn	Participate in telephone conference with T. Dixon, J. Berry, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Yauch, Glenn	Discuss with T. Dixon, J. Berry, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/07/2019				
Yauch, Glenn	Review documentation over IT control testing over revenue.	\$0.00	0.5	\$0.00
01/08/2019				
Allen, Michael	Update and consolidate Risk of Material Misstatement (ROMM) documentation based on changes in control documentation.	\$0.00	0.5	\$0.00
Allen, Michael	Document control testing for the design and implementation of the Essbase unit cubes balancing control.	\$0.00	1.9	\$0.00
Allen, Michael	Discuss with J. McManus (Deloitte) regarding the remaining steps to complete business objects to general ledger testing.	\$0.00	0.4	\$0.00
Allen, Michael	Update documentation of our control testing for the business object and general ledger reconciliation control based on notes received from J. McManus (Deloitte).	\$0.00	0.9	\$0.00
Allen, Michael	Draft email request for account reconciliation for each control owner (Sears employees - 13 different control owners).	\$0.00	1.1	\$0.00
Allen, Michael	Review account reconciliation journal entry received from client to make selections for testing.	\$0.00	2.1	\$0.00
Allen, Michael	Assess client responses received from control owners for account reconciliation documentation (Q3'18) as part of our annual audit procedures.	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of our cutoff testing for the Distribution Center inventory observation based on support received from M. Smits (Sears).	\$0.00	2.4	\$0.00
Augustian, Jenn	Document evaluation of physical inventory count results from FY18 as operating effectiveness testing for inventory controls.	\$0.00	3.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/08/2019				
Beekman, Berna	Draft project management plan regarding the approach to self-insurance analysis.	\$0.00	1.3	\$0.00
Beekman, Berna	Review current scoping memo and prior year's actuarial reports (for all segments) to inform current year's approach.	\$0.00	0.8	\$0.00
Beekman, Berna	Document 2019 self insurance approach based on review of prior actuarial analysis.	\$0.00	1.8	\$0.00
Berland, Taylor	Attend meeting with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Berry, Jim	Discuss with L. McDonnell (Deloitte) regarding audit status as of 1-8-2019 and manager deployment strategy.	\$0.00	0.4	\$0.00
Chang, Stephen	Attend meeting with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Doster, Kiera	Draft plan for 2019 self-insurance analysis based on data review.	\$0.00	0.5	\$0.00
Hoye, Jim	Review change management review notes to complete documentation of our general IT control testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation of our backup schedules testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding change management year-end testing and next steps in documentation of this testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze access benchmark provisioning queries for year-end testing.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/08/2019				
Hoye, Jim	Analyze AS400 (Operating System) privileged access review and security configuration evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Participate in telephone conference with S. Venkata (Deloitte) regarding change management review notes and documentation.	\$0.00	0.3	\$0.00
Hoye, Jim	Work on documentation for automated expenditure controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding agenda items, provisioning year-end testing, infrastructure access review, and change management review notes.	\$0.00	0.8	\$0.00
Hoye, Jim	Update documentation of our year-end provisioning testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation regarding AS400 (Operating system) access reviews.	\$0.00	0.4	\$0.00
Hoye, Jim	Analysis company support regarding I2K (Import 2000 application) access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for People Soft General Ledger conversion.	\$0.00	0.5	\$0.00
Jain, Yash R	Update the master audit maps for year-end and change in database.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Update documentation of Sears planning documents on risk profile as part of our procedures to assess new guidance.	\$0.00	2.8	\$0.00
Jaiswal, Himanshu	Update documentation summary of internal control procedures as part of our procedures to assess new guidance.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Update documentation summary of substantive procedures as part of our procedures to assess new guidance.	\$0.00	3.2	\$0.00
Lauret, Kyle	Meet with D. Jackson and L. McDonnell (all Deloitte) to discuss priorities of responsibilities.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/08/2019				
Lauret, Kyle	Attend meeting with L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8, 2019.	\$0.00	0.9	\$0.00
Liu, Sky	Update review notes from T. Enkhbayar (Deloitte) on Preapproval Summary and Reconciliation of Proxy workpaper.	\$0.00	3.1	\$0.00
Lonnemann, Malorie	Attend meeting with L. McDonnell, J. Staiger, K. Lauret, A. Williams, S. Chang, and T. Berland (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Mason, David	Revise common access provisioning workpaper.	\$0.00	2.5	\$0.00
Mason, David	Meet with J. Hoyer (Deloitte) regarding change management year-end testing and next steps in documentation of this testing.	\$0.00	0.2	\$0.00
Mason, David	Update change management workpapers for interim testing.	\$0.00	1.9	\$0.00
Mason, David	Update change management workpapers for year-end rollforward testing.	\$0.00	3.6	\$0.00
Mason, David	Update additional change management workpapers documented for end of year testing.	\$0.00	2.4	\$0.00
McManus, Joseph	Review Sears store level processes narrative.	\$0.00	0.3	\$0.00
McManus, Joseph	Close notes on Source Data controls over the quantity and cost information contained within interfacing systems.	\$0.00	0.3	\$0.00
McManus, Joseph	Close manager notes (Deloitte) on Interface between Sears Point of Sale System and Sears Performance Reporting System.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/08/2019				
McManus, Joseph	Review Kmart store level processes narrative.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with M. Allen (Deloitte) to discuss steps remaining to complete testing objects to general ledger testing.	\$0.00	0.4	\$0.00
McManus, Joseph	Review outstanding Q2'18 account reconciliation provided by client requests.	\$0.00	0.4	\$0.00
McManus, Joseph	Select Q3'18 account reconciliations for review as part of control testing over the account reconciliation process.	\$0.00	1.4	\$0.00
McManus, Joseph	Close of manager notes (Deloitte) on controls over financial reporting.	\$0.00	0.9	\$0.00
McManus, Joseph	Review of new support received from S. Sahane (Sears) for interface control testing.	\$0.00	0.7	\$0.00
McManus, Joseph	Select samples for testing of Distributed Operating System to High Jump inventory interface testing.	\$0.00	0.9	\$0.00
McManus, Joseph	Updates to project plan for current status of Service Organization Controls.	\$0.00	1.2	\$0.00
Rosi, Matthew	Prepare selection documents for National Accounts Payable System manual payment operating effectively workpaper.	\$0.00	1.5	\$0.00
Rosi, Matthew	Close senior notes on 3-way match accounts payable process control for Kmart.	\$0.00	1.9	\$0.00
Rosi, Matthew	Update National Accounts Payable System control for detail obtained from Invoice Processing System.	\$0.00	3.3	\$0.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to review questions related to manual payments in National Accounts Payable control system (operating effectiveness).	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/08/2019				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit compliance outstanding items.	\$0.00	4.5	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoyer (Deloitte) regarding agenda items, provisioning year-end testing, infrastructure access review, and change management review notes.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Review common control provisioning control.	\$0.00	3.7	\$0.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) to review questions related to manual payments in National Accounts Payable control (operating effectiveness).	\$0.00	0.6	\$0.00
Staiger, Jt	Attend meeting with L. McDonnell, S. Chang, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit compliance outstanding items.	\$0.00	4.5	\$0.00
Venkatasubramanyan, Srikanth	Conduct call with J. Hoyer (Deloitte) regarding change management review notes.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry (Deloitte) regarding audit status as of 1-8-2019 and manager deployment strategy.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with D. Jackson and K. Lauret (all Deloitte) to discuss priorities of responsibilities for the week of 1-8-2019.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/08/2019				
Weinert McDonnell, Lesley	Attend meeting with J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Williams, Adam	Attend meeting with L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Yauch, Glenn	Review system application workpaper documentation.	\$0.00	3.2	\$0.00
01/09/2019				
Allen, Michael	Document Independent Essbase retrieval of inventory amounts at the Distribution Center observed as part of inventory observation testing procedures.	\$0.00	1.3	\$0.00
Allen, Michael	Update design and implementation documentation for financial reporting Service Organization Control (SOC) testing.	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of the Financial Statement Information Risk of Material Misstatement (ROMM) based on changes in control/assertion assessments.	\$0.00	1.3	\$0.00
Allen, Michael	Update documentation of testing over the business objects and general ledger reconciliation control, a financial reporting Service Organization Control (SOC), based on notes received from T. Berland (Deloitte).	\$0.00	3.3	\$0.00
Allen, Michael	Meet with T. Berland (Deloitte-Manager) and J. McManus (Deloitte-Senior) to assess client financial reporting Service Organization Control ("SOC") controls.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/09/2019				
Allen, Michael	Update documentation of our account reconciliation review based on the responses received from client control owners.	\$0.00	1.7	\$0.00
Augustian, Jenn	Prepare for self-insurance walkthrough with L. Jenchel (Sears) by reviewing the support provided and identifying follow up questions.	\$0.00	0.8	\$0.00
Augustian, Jenn	Review support provided by M. Gore (Sears) regarding the Kmart and Sears self-insurance claim review.	\$0.00	0.6	\$0.00
Augustian, Jenn	Perform walkthrough of self-insurance claims triangle review with L. Jenchel (Sears) and P. Sorenson (Deloitte) for SOC report.	\$0.00	0.5	\$0.00
Augustian, Jenn	Meet with P. Sorenson (Deloitte) to discuss the documentation of the self-insurance controls and support received from client (Lands End).	\$0.00	0.6	\$0.00
Augustian, Jenn	Update inventory count result workpaper based on comments received from J. McManus (Deloitte).	\$0.00	0.4	\$0.00
Augustian, Jenn	Prepare control documentation over the review of the self-insurance claims triangle based on discussion had with L. Jenchel (Sears).	\$0.00	3.2	\$0.00
Balester, Jennifer	Participate in conference call with B. Beekman and K. Doster (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.5	\$0.00
Beekman, Berna	Participate in conference call with J. Balester and K. Doster (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.5	\$0.00
Beekman, Berna	Update draft of 2019 self insurance approach based on review of prior actuarial analysis (for all segments).	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/09/2019				
Beekman, Berna	Compile email to K. Doster and J. Balester (all Deloitte) regarding project planning and estimated time to completion for outstanding areas in self insurance.	\$0.00	0.6	\$0.00
Beekman, Berna	Participate in conference call with K. Doster (Deloitte) to discuss project plan for 2019 self-insurance analysis.	\$0.00	0.2	\$0.00
Berggren, Maureen	Discuss with S. Emricson (Sears) regarding the ServiceNow replacement system.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with M. Allen (Deloitte) and J. McManus (Deloitte) to assess client financial reporting Service Organization Control ("SOC") controls.	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with K. Straub and P. Nanda (all Deloitte) to discuss status of audit projects related to updated auditing guidance sent to India team.	\$0.00	0.3	\$0.00
Berland, Taylor	Discuss with J. Staiger, M. Lonnemann, P. Vajhala, and M. Smietanski (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Berry, Jim	Meet with B. Phelan (SHC) regarding potential accounting results of various bid transactions.	\$0.00	0.6	\$0.00
Berry, Jim	Review of accounting literature associated with discontinued operations and liquidation basis accounting in preparing for meetings with SHC.	\$0.00	1.3	\$0.00
Berry, Jim	Review of staffing needs and consideration of project management of workstreams.	\$0.00	0.7	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) on January 9, 2019 to discuss engagement bankruptcy update and other relevant accounting matters.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/09/2019				
Berry, Jim	Meet with R. Riecker (SHC) to discuss status of ESL bid and potential impacts to financial statements.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Finalize notes from national office on IT security consultation memo.	\$0.00	1.1	\$0.00
Doster, Kiera	Participate in conference call with B. Beekman (Deloitte) to discuss project plan for 2019 self-insurance analysis.	\$0.00	0.2	\$0.00
Doster, Kiera	Participate in conference call with J. Balester and B. Beekman (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Review data compilation of Milliman's (Sear's third party actuarial firm) summary data files for 2019 self-insurance analysis.	\$0.00	3.6	\$0.00
Fitzgerald, Connor	Discuss Sears outstanding control requests with J. Butz, K. Corbat, and B. Foster (all Sears) for our inventory control testing.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Follow up with R. Buenaventura (Sears) on any changes to automated control processes under his review.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review cost changes for October selections for inventory control testing.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Review support for the cost same user control to assess the operating effectiveness of inventory control.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Follow up with K. Brazovich (Sears) on any process changes to automated controls under his review.	\$0.00	0.4	\$0.00
Hoye, Jim	Make selections for change management year-end testing of inventory.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze Item Maintenance Application access review.	\$0.00	0.3	\$0.00
Hoye, Jim	Identify samples for testing for year-end testing for provisioning to send to client.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/09/2019				
Hoye, Jim	Participate in telephone conference with M. Smietanski and D. Mason (all Deloitte) regarding access review and change management follow up items.	\$0.00	0.7	\$0.00
Hoye, Jim	Review year-end provisioning evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze Sears revenue system change management evidence.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Update the Essbase system password so the team can perform Essbase pulls.	\$0.00	0.3	\$0.00
Jaiswal, Himanshu	Draft ownership of key persons documentation to assess independence for January 2018.	\$0.00	1.2	\$0.00
Jaiswal, Himanshu	Prepare master maps tracker for Sears FY 18 Audit.	\$0.00	1.5	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) on January 9, 2019 to discuss engagement bankruptcy update and other relevant accounting matters.	\$0.00	1.4	\$0.00
Lauret, Kyle	Draft meeting agenda for weekly audit status update meeting set to occur on January 10, 2019.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Discuss with J. Staiger, T. Berland, P. Vajhala, and M. Smietanski (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control report testing procedures.	\$0.00	0.5	\$0.00
Mason, David	Review evidence provided for end of year provisioning populations.	\$0.00	1.7	\$0.00
Mason, David	Review evidence provided for change management testing.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/09/2019				
Mason, David	Participate in telephone conference with M. Smietanski and J. Hoyer (all Deloitte) regarding access review and change management follow up items.	\$0.00	0.7	\$0.00
Mason, David	Update change management workpapers with end of year populations.	\$0.00	2.4	\$0.00
Mason, David	Revise Sears Source Subsidy Information System provisioning workpaper.	\$0.00	2.7	\$0.00
McManus, Joseph	Review of operating effectiveness controls for Service Organization Controls Report.	\$0.00	0.8	\$0.00
McManus, Joseph	Close manager notes on interface controls related to Service Organization Controls Report.	\$0.00	1.3	\$0.00
McManus, Joseph	Close T. Berland (Deloitte) notes on automated interface between Essbase and general ledger control.	\$0.00	0.6	\$0.00
McManus, Joseph	Review information technology specialists work on Service Organization Controls Report interface controls.	\$0.00	1.7	\$0.00
McManus, Joseph	Review documentation of new samples from S. Sahane (Sears) for interface control testing.	\$0.00	1.6	\$0.00
McManus, Joseph	Review of staff closed notes on physical inventory count controls.	\$0.00	1.3	\$0.00
McManus, Joseph	Update base audit project plan for current status of Service Organization Controls.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with T. Berland (Deloitte-Manager) and M. Allen (Deloitte- Staff) to assess client financial reporting Service Organization Control ("SOC") controls.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Meet with K. Straub and T. Berland (all Deloitte) to discuss status of audit projects related to updated auditing guidance sent to India team.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/09/2019				
Rosi, Matthew	Prepared tie-out of Puerto Rico segment footnote regarding inventory balances at 12-31-2017.	\$0.00	4.0	\$0.00
Rosi, Matthew	Completed operating effectiveness testing over manual payments in National Accounts Payable System control.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Participate in telephone conference with J. Hoyer and D. Mason (all Deloitte) regarding access review and change management follow up items.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Discuss with J. Staiger, M. Lonnemann, P. Vajhala, and T. Berland (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Review CyberArk evidence provided by internal audit.	\$0.00	3.6	\$0.00
Smietanski, Meredith	Meet with J. Staiger, P. Vajhala, and M. Lonnemann (all Deloitte) regarding Service Organization Control report testing procedures.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Send out roll forward inquiries for automated and interface inventory controls.	\$0.00	3.9	\$0.00
Sorenson, Peter	Meet with J. Augustian (Deloitte) to discuss the documentation of the self-insurance controls and support received from client (Lands End).	\$0.00	0.6	\$0.00
Sorenson, Peter	Attend walkthrough of self-insurance claims triangle review with L. Jenchel (Sears) and J. Augustian (Deloitte) for Service Organization Control report.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, and K. Lauret (all Deloitte) on January 9, 2019 to discuss engagement bankruptcy update and other relevant accounting matters.	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/09/2019				
Staiger, Jt	Meet with M. Smietanski, P. Vajhala, and M. Lonnemann (all Deloitte) regarding Service Organization Control report testing procedures.	\$0.00	0.5	\$0.00
Staiger, Jt	Discuss with T. Berland, M. Lonnemann, P. Vajhala, and M. Smietanski (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Straub, Kelsey	Meet with P. Nanda and T. Berland (all Deloitte) to discuss status of audit projects related to updated auditing guidance sent to India team.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review Sarbanes-Oxley change management workpapers.	\$0.00	1.9	\$0.00
Vajhala, Phani Kiran	Discuss with J. Staiger, M. Lonnemann, T. Berland, and M. Smietanski (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Staiger, and M. Lonnemann (all Deloitte) regarding Service Organization Control report testing procedures.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, and K. Lauret (all Deloitte) on January 9, 2019 to discuss engagement bankruptcy update and other relevant accounting matters.	\$0.00	1.4	\$0.00
Williams, Adam	Prepare Q3'18 specials billing summary and analysis related to special projects and accounting and reporting advisory services.	\$0.00	2.3	\$0.00
01/10/2019				
Allen, Michael	Update documentation of testing of the general ledger based on notes received from T. Berland (Deloitte).	\$0.00	2.3	\$0.00
Allen, Michael	Update documentation of our Inventory Observation of the Distribution Center selected based on review notes received from J. McManus (Deloitte).	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/10/2019				
Allen, Michael	Pull general ledger data for inventory analytic based on client changes.	\$0.00	0.7	\$0.00
Augustian, Jenn	Document control over self-insurance claim triangles based on updated triangles received from L. Jenchel (Sears).	\$0.00	0.6	\$0.00
Augustian, Jenn	Write email to L. Jenchel (Sears) regarding outstanding support requests and follow up questions on self-insurance triangles.	\$0.00	0.3	\$0.00
Augustian, Jenn	Document D&T's approach to using work of others (including internal audit) in the FY18 audit.	\$0.00	0.9	\$0.00
Augustian, Jenn	Document the Kmart daily review over general liability claims payments control for the Lands End Service Organization Control report.	\$0.00	1.3	\$0.00
Augustian, Jenn	Document the Kmart daily review over general liability claims payments control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	1.4	\$0.00
Beekman, Berna	Meet with K. Straub (Deloitte) regarding the November tax changes file received from E. Fellner (Sears).	\$0.00	0.6	\$0.00
Berggren, Maureen	Review access provisioning IT workpapers.	\$0.00	0.4	\$0.00
Berggren, Maureen	Participate in telephone conference with T. Dixon and P. Vajhala (all Deloitte) to discuss SHC Service now change impact to audit.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with K. Straub and P. Nanda (all Deloitte) to discuss status of projects and timeline of reviews for the week of January 10th.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with S. Brokke (Sears), J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/10/2019				
Berland, Taylor	Meet with S. Brokke (Sears), J. Staiger, A. Williams, M. Lonnemann, S. Liu, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Chang, Stephen	Meet with S. Brokke (Sears), J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with S. Brokke (Sears), J. Staiger, A. Williams, M. Lonnemann, S. Liu, and T. Berland (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Dixon, Teagan (TJ)	Participate in call with M. Berggren and P. Vajhala (all Deloitte) to discuss Service now change impact to audit.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Finalize documentation of IT control memo to be ready for archive.	\$0.00	0.4	\$0.00
Doster, Kiera	Review of exposure data received from Milliman (third-party actuary) for the 2019 self-insurance analysis.	\$0.00	0.3	\$0.00
Doster, Kiera	Compare current 2019 data to 2018 data for purposes of the 2019 self-insurance analysis.	\$0.00	2.5	\$0.00
Fitzgerald, Connor	Discuss Sears additional control requests with J. Butz, K. Corbat, and B. Foster (all Sears) for our inventory control testing.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Make updates to the overdue client support items listing.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Make additional cost same user selection with T. Chowdhury (Sears) with respect to operating effectiveness of inventory controls.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/10/2019				
Fitzgerald, Connor	Make additional store selections for controls utilizing retail inventory method purchase testing.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Request an additional retail price change selection from J. Bonzo (Sears).	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update documentation of testing of inventory controls based on notes received from IT regarding automated controls.	\$0.00	3.3	\$0.00
Hoye, Jim	Perform year-end inquiry of provisioning testing to obtain sufficient evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Finalize Kmart access review testing procedures.	\$0.00	0.2	\$0.00
Hoye, Jim	Address manager notes on year-end provisioning testing and application Risk Associated with Controls (RAWCs).	\$0.00	0.5	\$0.00
Hoye, Jim	Conduct call with P. Patni and S. Venkata (all Deloitte) to assess Sears Service Organization Control ("SOC") workpaper status.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze automated revenue control workpapers and send email correspondence for year-end inquiry.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze Alex application change management information provided by client.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze CyberArk with support provided by Sears Internal Audit.	\$0.00	0.2	\$0.00
Hoye, Jim	Participate in discussion with D. Mason (Deloitte) regarding Import 2000 (Application) access review for purposes over our IT control testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes for documentation of testing of People Soft General Ledger control.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/10/2019				
Hoye, Jim	Analyze automated IT testing workpapers to consider additional follow up support needed from client.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze review notes for National Accounts Payable vendor master file automated control.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what support is required for the Import 2000 application access review control.	\$0.00	0.1	\$0.00
Hoye, Jim	Conduct telephone conference with M. Smietanski (Deloitte) regarding common control privileged access review.	\$0.00	0.9	\$0.00
Hoye, Jim	Update documentation of the CyberArk Periodic Access Review.	\$0.00	0.2	\$0.00
Hoye, Jim	Review and update common control privileged periodic access review.	\$0.00	1.2	\$0.00
Lauret, Kyle	Meet with S. Brokke (Sears), J. Staiger, T. Berland, A. Williams, M. Lonnemann, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with A. Williams, J. Staiger (Deloitte), E. Gee, and J. Goodin (Sears) to discuss Sears internal audit updates including inventory investigation matters.	\$0.00	0.6	\$0.00
Liu, Sky	Meet with S. Brokke (Sears), J. Staiger, A. Williams, M. Lonnemann, T. Berland, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Liu, Sky	Update second round of review notes from T. Enkhbayar (Deloitte) on Preapproval Summary and Reconciliation of Proxy workpaper.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/10/2019				
Liu, Sky	Update third round of review notes from T. Enkhbayar (Deloitte) on Preapproval Summary and Reconciliation of Proxy workpaper.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Meet with S. Brokke (Sears), J. Staiger, K. Lauret, A. Williams, T. Berland, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with S. Brokke (Sears), J. Staiger, A. Williams, T. Berland, S. Liu, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Mason, David	Review Marketing and Advertising Reconciliation System provisioning workpaper.	\$0.00	1.2	\$0.00
Mason, David	Identify required follow-up items for end of year provisioning testing.	\$0.00	1.1	\$0.00
Mason, David	Update access review workpapers for additional documentation.	\$0.00	2.3	\$0.00
Mason, David	Participate in discussion with J. Hoyer (Deloitte) regarding Import 2000 (Application) access review for purposes over our IT control testing.	\$0.00	0.4	\$0.00
McManus, Joseph	Clear notes on inventory interface controls.	\$0.00	0.8	\$0.00
McManus, Joseph	Document Confidential Information Management Plan (CIMP) memorandum.	\$0.00	0.9	\$0.00
McManus, Joseph	Update base audit project plan for current statuses.	\$0.00	0.7	\$0.00
McManus, Joseph	Update provided by client listing for Service Organization Controls related requests.	\$0.00	0.6	\$0.00
McManus, Joseph	Updates statutory audit project plan for current statuses.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/10/2019				
McManus, Joseph	Research iPlan risk associated with the control factors for information technology team.	\$0.00	1.2	\$0.00
McManus, Joseph	Clear notes on design and implementation testing workpaper.	\$0.00	0.4	\$0.00
Nanda, Priyanka	Meet with K. Straub and T. Berland (all Deloitte) to discuss status of projects and timeline of reviews for the week of January 10th.	\$0.00	0.3	\$0.00
Patni, Paridhi	Review infrastructure controls for inventory.	\$0.00	2.0	\$0.00
Patni, Paridhi	Conduct call with J. Hoyer and S. Venkata (all Deloitte) to assess Sears Service Organization Control ("SOC") workpaper status.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with B. Bougadis (Deloitte) to discuss the controls he will be documenting for Sears insurance.	\$0.00	0.7	\$0.00
Rosi, Matthew	Test design and implementation of the control relating to manual payments in National Accounts Payable System.	\$0.00	2.6	\$0.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) about closing notes on Receipt Match and discussion about included positive instance within design and implementation summary.	\$0.00	1.2	\$0.00
Rosi, Matthew	Prepare email to T. Ellindram (Sears) about inquiries regarding the operating effectiveness and design and implementation of the manual payments in National Accounts Payable System control.	\$0.00	0.4	\$0.00
Rosi, Matthew	Read through Service Organization Controls relating to automated matching of member transactions and dollars.	\$0.00	3.1	\$0.00
Smietanski, Meredith	Compile Import 2000 System access review evidence to send to Sears internal audit.	\$0.00	2.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/10/2019				
Smietanski, Meredith	Conduct telephone conference with J. Hoyer (Deloitte) regarding common control privileged access review.	\$0.00	0.9	\$0.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) about closing notes on Purchase Order/Receipt Match and discussion about included positive instance within design and implementation summary.	\$0.00	1.2	\$0.00
Staiger, Jt	Meet with K. Lauret, A. Williams (Deloitte), E. Gee, and J. Goodin (Sears) to discuss Sears internal audit updates including inventory investigation matters.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with S. Brokke (Sears), T. Berland, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with S. Brokke (Sears), T. Berland, A. Williams, M. Lonnemann, S. Liu, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Straub, Kelsey	Meet with P. Nanda and T. Berland (all Deloitte) to discuss status of projects and timeline of reviews for the week of January 10th.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Conduct telephone conference with M. Berggren and T. Dixon (all Deloitte) to discuss SHC service now change impact to audit.	\$0.00	0.4	\$0.00
Venkatasubramanyan, Srikanth	Conduct call with P. Patni and J. Hoyer (all Deloitte) to assess Sears Service Organization Control ("SOC") workpaper status.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/10/2019				
Williams, Adam	Meet with K. Lauret, J. Staiger (Deloitte), E. Gee, and J. Goodin (Sears) to discuss Sears internal audit updates including inventory investigation matters.	\$0.00	0.6	\$0.00
Williams, Adam	Revise third quarter specials billing summary and analysis related to special projects and accounting and reporting advisory services based on comments from J. Staiger (Deloitte).	\$0.00	0.3	\$0.00
Williams, Adam	Meet with S. Brokke (Sears), J. Staiger, K. Lauret, T. Berland, M. Lonnemann, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Williams, Adam	Meet with S. Brokke (Sears), J. Staiger, T. Berland, M. Lonnemann, S. Liu, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
01/11/2019				
Allen, Michael	Document design and implementation changes (D&I) to fixed asset control based on client inquiry.	\$0.00	2.1	\$0.00
Augustian, Jenn	Update documentation of claim triangle review control based client updates in the claim listing report received from L. Jenchel (Sears).	\$0.00	1.3	\$0.00
Augustian, Jenn	Document the Kmart daily review over workers' compliance claims payments control for the Service Organization Control report.	\$0.00	0.9	\$0.00
Augustian, Jenn	Document the Sears daily review over self-insurance claims payments control for the Service Organization Control report.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/11/2019				
Augustian, Jenn	Update documentation regarding D&T's approach to using work of others (including internal audit) for the 2018 Service Organization Control reports issued .	\$0.00	0.6	\$0.00
Augustian, Jenn	Document physical inventory controls based on counts D&T attended in 2018.	\$0.00	1.3	\$0.00
Babbar, Bhumika	Participate in call with K. Doster and B. Beekman (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.7	\$0.00
Balester, Jennifer	Compose email to B. Beekman, K. Doster, and B. Babbar (all Deloitte) regarding split of self-insurance exposures.	\$0.00	0.1	\$0.00
Beekman, Berna	Compile email to K. Doster, B. Babbar, and J. Balester (all Deloitte) regarding retrospective procedures for 2019 self-insurance analysis.	\$0.00	0.8	\$0.00
Beekman, Berna	Compose email to T. Vosicky (Milliman) to discuss additional data request for the 2019 self-insurance analysis.	\$0.00	0.6	\$0.00
Beekman, Berna	Compile email to K. Doster, B. Babbar, and J. Balester (all Deloitte) regarding approach to 2019 self-insurance analysis.	\$0.00	0.7	\$0.00
Beekman, Berna	Participate in call with K. Doster and B. Babbar (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.7	\$0.00
Berggren, Maureen	Review rollforward testing for testing and approval IT workpapers.	\$0.00	0.9	\$0.00
Berland, Taylor	Edit documentation of the procedures performed to test the control related to the company's financial reporting software balancing with the general ledger.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/11/2019				
Chang, Stephen	Perform initial review of team's documentation on management's entity level controls for 2018.	\$0.00	5.1	\$0.00
Doster, Kiera	Compare claims data provided by Milliman (third party actuarial firm) from 2018 to 2019 for 2019 self-insurance analysis.	\$0.00	0.8	\$0.00
Doster, Kiera	Participate in call with B. Beekman and B. Babbar (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Meet with P. Sorenson, J. McManus, and J. Staiger (all Deloitte) to discuss team time reporting requirements and team update for status of Sears bankruptcy.	\$0.00	1.9	\$0.00
Hoye, Jim	Review infrastructure admin access review to assess testing performed by team.	\$0.00	0.7	\$0.00
Hoye, Jim	Review CyberArk event checkout.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze year-end provisioning evidence received from client to assess appropriate follow up.	\$0.00	0.4	\$0.00
Hoye, Jim	Review infrastructure admin access review in order to assess testing.	\$0.00	0.7	\$0.00
Hoye, Jim	Analyze AS400 (Operating System) Security Configuration to assess effectiveness.	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation of change management workpapers.	\$0.00	1.6	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding CyberArk and change management workpapers.	\$0.00	0.9	\$0.00
Hoye, Jim	Address partner notes on AS400 (operating system) Security Configuration testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Address partner notes on ciboodle revenue system analysis and testing.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/11/2019				
Hoye, Jim	Discuss with P. Sorenson (Deloitte) regarding National Accounts Payable master file automated control testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Address review notes for testing of the polling interface.	\$0.00	0.2	\$0.00
Liu, Sky	Send email to engagement team requesting the Statement of Work, Engagement Letter, and Work Order for the Deloitte Entity Search and Compliance (DESC) system, which tracks independence restrictions.	\$0.00	1.8	\$0.00
Liu, Sky	Update fees for Preapproval Summary and Reconciliation of Proxy workpaper.	\$0.00	1.3	\$0.00
Liu, Sky	Compile Statement of Work, Engagement Letter, and Work Order for the Deloitte Entity Search and Compliance (DESC) system, which tracks independence restrictions.	\$0.00	1.8	\$0.00
Mason, David	Draft CyberArk access review workpaper.	\$0.00	3.4	\$0.00
Mason, David	Update infrastructure access review workpaper for rollforward.	\$0.00	2.3	\$0.00
Mason, David	Review outstanding year end change management items.	\$0.00	2.1	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding CyberArk and change management workpapers.	\$0.00	0.9	\$0.00
McManus, Joseph	Meet with P. Sorenson, C. Fitzgerald, and J. Staiger (all Deloitte) to discuss team time reporting requirements and team update for status of Sears bankruptcy.	\$0.00	1.9	\$0.00
McManus, Joseph	Review of staff's closed manager notes on use of Sears internal audit workpaper.	\$0.00	0.6	\$0.00
Patni, Paridhi	Review Import 2000 System rollforward workpaper.	\$0.00	0.9	\$0.00
Rosi, Matthew	Close senior notes on Import 2000 System match of purchase order and receipt control.	\$0.00	3.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/11/2019				
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to discuss manual payments in National Accounts Payable system control testing.	\$0.00	0.9	\$0.00
Rosi, Matthew	Prepare control documentation over the matching between Point of Sales & Telluride.	\$0.00	1.9	\$0.00
Rosi, Matthew	Draft email to T. Ellindram (Sears) regarding a new selection for National Accounts Payable System manual payments testing.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Adjust the Sears Hometown and Outlet Service Organization Control Report based on managements control adjustments and final conclusions.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Review year-end Sarbanes-Oxley change management workpapers.	\$0.00	3.7	\$0.00
Sorenson, Peter	Meet with J. McManus, C. Fitzgerald, and J. Staiger (all Deloitte) to discuss team time reporting requirements and team update for status of Sears bankruptcy.	\$0.00	1.9	\$0.00
Sorenson, Peter	Discuss with M. Rosi (Deloitte) about manual payments in National Accounts Payable control testing.	\$0.00	0.9	\$0.00
Sorenson, Peter	Discuss with J. Hoyer (Deloitte) regarding National Accounts Payable master file automated control.	\$0.00	0.1	\$0.00
Staiger, Jt	Meet with J. McManus, C. Fitzgerald, and P. Sorenson (all Deloitte) to discuss team time reporting requirements and team update for status of Sears bankruptcy.	\$0.00	1.9	\$0.00
01/12/2019				
Doster, Kiera	Prepare claims data for purposes of uploading to Deloitte reserve model for 2019 self-insurance analysis.	\$0.00	4.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/12/2019				
Smietanski, Meredith	Adjust the Lands End Service Organization Control Report based on management's control adjustments and final conclusions.	\$0.00	3.8	\$0.00
01/13/2019				
Doster, Kiera	Update data preparation in order to upload to Deloitte reserve model for 2019 self-insurance analysis.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Review the Troy Data center SiPass access review workpaper.	\$0.00	3.2	\$0.00
01/14/2019				
Allen, Michael	Assess client support received from J. Johnson (Sears) to determine if we received sufficient support for design and implementation testing for Service Organization Control (SOC) expenditure controls.	\$0.00	1.5	\$0.00
Allen, Michael	Discuss expenditure SOC controls with J. Johnson, K. Corbat, and T. Crane (all Sears) to gain understanding of the processes of the controls.	\$0.00	1.1	\$0.00
Allen, Michael	Document design and implementation procedures section of control testing of the manual adjustments made in the Sears payment processing systems.	\$0.00	1.9	\$0.00
Allen, Michael	Document testing for operating effectiveness of the manual adjustments made in the National Accounts Payable system (NAP).	\$0.00	2.3	\$0.00
Allen, Michael	Meet with K. Straub and K. Riordan (all Deloitte) to assess status across areas of the engagement and discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Augustian, Jenn	Prepare the documentation of the Sears general liability and workers compensation claim payments based on support provided by R. Mathur (Sears).	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
Augustian, Jenn	Prepare the documentation of the Kmart workers compensation claim payments based on support provided by R. Mathur (Sears).	\$0.00	0.9	\$0.00
Augustian, Jenn	Meet with K. Straub, B. Bougadis, C. Fitzgerald, J. McManus, M. Allen, C. McShane, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Berggren, Maureen	Meet with J. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Berggren, Maureen	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss controls over source data related to item cost.	\$0.00	0.3	\$0.00
Berry, Jim	Document review notes of ALEX (application) and Business Objects change management workpapers.	\$0.00	0.2	\$0.00
Berry, Jim	Conduct call with L. McDonnell, S. Klein, and S. Hurwitz (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Bougadis, Blake	Meet with K. Straub, J. Augustian, C. McShane, C. Fitzgerald, M. Allen, J. McManus, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
Chang, Stephen	Meet with J. McManus, A. Williams, K. Straub, C. Fitzgerald, J. Staiger, K. Riordan, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00
Chang, Stephen	Meet with J. Staiger, M. Lonnemann, and A. Williams (all Deloitte) to discuss a general business update and priorities of Deloitte resources.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Meet with J. Staiger, M. Lonnemann, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Review/edit documentation of the testing of the effectiveness of IT controls.	\$0.00	3.2	\$0.00
Doster, Kiera	Prepare self insurance claims data in order to upload to Deloitte reserve model for 2019 self-insurance analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Work on Sears workers compensation non-California reserve segment for purposes of the 2019 self-insured analysis.	\$0.00	3.1	\$0.00
Fitzgerald, Connor	Update client request listing for January 14th on Deloitte Connect.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann and J. McManus (all Deloitte) to discuss controls over source data related to item cost.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
Fitzgerald, Connor	Meet with J. McManus, S. Chang, A. Williams, K. Straub, K. Riordan, J. Staiger, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Meet with K. Straub, J. Augustian, C. McShane, B. Bougadis, M. Allen, J. McManus, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Update client request listing for January 14th for our service organization control report.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte) and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Address IT questions on risk associated with the control considerations.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Address comments on inventory cost change service organization controls.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Address comments on inventory interface service organization controls.	\$0.00	2.7	\$0.00
Hermanson, Tom	Review tax billing to ensure accuracy and as a compliance requirement.	\$0.00	0.6	\$0.00
Hoye, Jim	Review infrastructure access review workpapers.	\$0.00	0.5	\$0.00
Hoye, Jim	Review Cyber ark access workpapers for our testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Address partner notes on testing of Item Maintenance Application access review.	\$0.00	0.1	\$0.00
Hoye, Jim	Determine what client support is required for IT backups testing.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding CyberArk review notes, change management, and Internal Audit agenda.	\$0.00	0.8	\$0.00
Hoye, Jim	Update documentation of change management workpapers based on review notes received.	\$0.00	0.9	\$0.00
Hoye, Jim	Update documentation for privileged and admin access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Internal Audit agenda for status meeting.	\$0.00	0.4	\$0.00
Hurwitz, Scott	Conduct call with L. McDonnell, S. Klein, and J. Berry (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Hurwitz, Scott	Conduct call with L. McDonnell, S. Klein, and J. Berry (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Klein, Sara	Conduct call with L. McDonnell, J. Berry, and S. Hurwitz (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Liu, Sky	Compile executed Statement of Work/Engagement Letter/Work Order and update fees for the Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
Lonnemann, Malorie	Meet with J. McManus, A. Williams, K. Straub, S. Chang, C. Fitzgerald, K. Riordan, and J. Staiger (Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagem	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, S. Chang, and A. Williams (all Deloitte) to discuss a general business update and priorities of Deloitte resources.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Review inventory control for 2017 Service Organization Control reports and Sears Holdings base audit.	\$0.00	2.3	\$0.00
Lonnemann, Malorie	Meet with M. Berggren and C. Fitzgerald (all Deloitte) to discuss controls over source data related to item cost.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding CyberArk review notes, change management, and Internal Audit agenda.	\$0.00	0.8	\$0.00
Mason, David	Update change management rollforward workpapers to reflect latest updates.	\$0.00	2.3	\$0.00
Mason, David	Update infrastructure admin access review workpaper for additional documentation.	\$0.00	2.7	\$0.00
Mason, David	Draft list of outstanding items needed from Sears Internal Audit team to complete our IT testing procedures.	\$0.00	1.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
McManus, Joseph	Meet with K. Straub, J. Augustian, C. McShane, B. Bougadis, M. Allen, C. Fitzgerald, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with C. Fitzgerald (Deloitte) and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with J. Staiger, A. Williams, S. Chang, C. Fitzgerald, K. Riordan, K. Straub, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00
McShane, Connor	Meet with K. Straub, B. Bougadis, C. Fitzgerald, J. McManus, M. Allen, K. Riordan, and J. Augustian (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with K. Straub, B. Bougadis, C. Fitzgerald, J. McManus, J. Augustian, M. Allen, and C. McShane (all Deloitte) to assess status across areas of the engagement and discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with J. McManus, A. Williams, K. Straub, S. Chang, C. Fitzgerald, J. Staiger, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
Riordan, Katy	Meet with J. Staiger, A. Williams, S. Chang, C. Fitzgerald, J. McManus, K. Straub, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Document concluding procedures performed in relation to our testing of general IT controls as part of our procedures.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Discuss with S. Kumar, A. Klus, T. Williams, and D. Tangen (all Sears Holdings) on the database conversion on the IT systems.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with T. Williams (Sears Holdings) on the infrastructure layout on Mongo and Casanda databases and document the infrastructure for the applications within the IT risk worksheet.	\$0.00	3.4	\$0.00
Smietanski, Meredith	Review Sears internal audit's production lockdown scoping and pull of each security file for all applications.	\$0.00	3.2	\$0.00
Smietanski, Meredith	Meet with J. Staiger, M. Lonnemann, P. Vajhala, and T. Dixon (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with S. Chang, M. Lonnemann, and A. Williams (all Deloitte) to discuss a general business update and priorities of Deloitte resources.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
Staiger, Jt	Meet with J. McManus, A. Williams, K. Straub, S. Chang, C. Fitzgerald, K. Riordan, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the e	\$0.00	0.7	\$0.00
Staiger, Jt	Analyze the company's response to audit risk associated with declining inventories.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with J. McManus, A. Williams, S. Chang, C. Fitzgerald, K. Riordan, J. Staiger, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the	\$0.00	0.7	\$0.00
Straub, Kelsey	Meet with C. McShane, M. Allen, B. Bougadis, C. Fitzgerald, J. McManus, J. Augustian, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review additional change management workpapers.	\$0.00	2.1	\$0.00
Vajhala, Phani Kiran	Meet with M. Lonnemann, T. Dixon, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Conduct call with J. Berry, S. Klein, and S. Hurwitz (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry (Deloitte) regarding upcoming bankruptcy court proceedings and auction and implication of outcome on planned audit procedures for the Sears FY2018 base audit.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/14/2019				
Williams, Adam	Meet with J. McManus, K. Straub, S. Chang, C. Fitzgerald, K. Riordan, J. Staiger, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the en	\$0.00	0.7	\$0.00
Williams, Adam	Meet with J. Staiger, S. Cheng, and L. Lonnemann (all Deloitte) to discuss a general business update and priorities of Deloitte resources.	\$0.00	0.2	\$0.00
01/15/2019				
Allen, Michael	Assess procedures performed to test the interface of posting of payments between the lease system and National Accounts Payable system control testing to consider the changes to this year's testing.	\$0.00	2.7	\$0.00
Allen, Michael	Examine lease payments and additional information on Sears Livelink database to analyze expenses incurred for selections for Service Organization Control fixed asset testing.	\$0.00	1.7	\$0.00
Allen, Michael	Review and analyze internal control testing done by Deloitte IT to consider additional client support needed for fixed asset control testing.	\$0.00	1.5	\$0.00
Allen, Michael	Document testing of the interface of posting of payments between the lease system and National Accounts Payable system control, which is a Service Organization Control (SOC).	\$0.00	1.9	\$0.00
Allen, Michael	Send email to P. Drilling (Sears) requesting journal entry detail for rent payments of various Sears stores for control testing.	\$0.00	0.3	\$0.00
Beekman, Berna	Review approach for 2019 self-insurance analysis (all segments).	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/15/2019				
Beekman, Berna	Participate in conference call with K. Doster (Deloitte) to discuss review of 2019 self-insurance analysis.	\$0.00	1.0	\$0.00
Berggren, Maureen	Review of ALEX (application) and Business Objects change management working papers.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review IT working papers related to information security.	\$0.00	0.4	\$0.00
Berry, Jim	Meet with J. Staiger, L. McDonnell, A. Williams, and M. Lonnemann (all Deloitte) to discuss bankruptcy matters and time reporting requirements as of January 15th 2019.	\$0.00	1.0	\$0.00
Dixon, Teagan (TJ)	Participate in meeting with G. Yauch, M. Smietanski, J. Hoye, and D. Mason (all Deloitte) regarding departure of key client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00
Doster, Kiera	Participate in conference call with B. Beekman (Deloitte) to discuss review of 2019 self-insurance analysis.	\$0.00	1.0	\$0.00
Doster, Kiera	Update documentation regarding the Sears workers compensation non-California reserve segment for purposes of the 2019 self-insured analysis.	\$0.00	4.3	\$0.00
Fitzgerald, Connor	Address comments on inventory configuration service organization controls.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Update client request listing for January 15th on Deloitte Connect.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Update client request listing for January 15th for our service organization control report.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Enhance documentation on inventory IT service organization controls.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/15/2019				
Fitzgerald, Connor	Meet with M. Lonnemann and M. Berggren (all Deloitte) to discuss controls over source data related to item cost and documentation of those controls.	\$0.00	0.3	\$0.00
Hermanson, Tom	Discuss year-end income tax provision issues and unemployment tax issues with L. Meerschaert (Sears).	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze Internal Audit's testing for CyberArk password checkout.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what additional client support is required for IT backups testing at year-end.	\$0.00	0.6	\$0.00
Hoye, Jim	Participate in discussion with M. Smietanski and D. Mason (all Deloitte) regarding Sears Internal Audit agenda items and CyberArk password checkout testing.	\$0.00	0.8	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding Item Maintenance Application testing and documentation.	\$0.00	0.8	\$0.00
Hoye, Jim	Participate in meeting with G. Yauch, T. Dixon, M. Smietanski, and D. Mason (all Deloitte) regarding departure of client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00
Hoye, Jim	Review and update Iplan access review.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with J. Goodin (Sears) over Item Maintenance Access (IMA) privileged access review.	\$0.00	0.2	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding Item Maintenance access reviews.	\$0.00	0.8	\$0.00
Hoye, Jim	Discuss with T. Williams (Sears) regarding AS400 (operating system) testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/15/2019				
Hoye, Jim	Address review notes and update documentation for CyberArk checkout event review with respect to the control.	\$0.00	1.9	\$0.00
Hoye, Jim	Participate in discussion with D. Mason (Deloitte) regarding Lightweight Directory Access Protocol (LDAP) Administrator Critical access roles and CyberArk workpapers.	\$0.00	0.5	\$0.00
Liu, Sky	Send follow-up email to audit team regarding the engagement letter conflict check for the Deloitte Entity Search and Compliance (DESC) system, which tracks independence requirements.	\$0.00	0.8	\$0.00
Liu, Sky	Send second follow-up email to audit team regarding the engagement letter conflict check for the Deloitte Entity Search and Compliance (DESC) system, which tracks independence requirements.	\$0.00	0.8	\$0.00
Liu, Sky	Update fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Review second inventory control for 2017 Service Organization Control reports and Sears Holdings base audit.	\$0.00	2.0	\$0.00
Lonnemann, Malorie	Meet with C. Fitzgerald and M. Berggren (all Deloitte) to discuss controls over source data related to item cost and documentation of those controls.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Assess controls over source data related to accounts payable controls.	\$0.00	1.2	\$0.00
Mason, David	Update internal change management tracker for current status.	\$0.00	0.4	\$0.00
Mason, David	Update logging and monitoring workpaper for year end status.	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/15/2019				
Mason, David	Participate in meeting with G. Yauch, T. Dixon, M. Smietanski, and J. Hoye (All Deloitte) regarding departure of client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00
Mason, David	Participate in discussion with M. Smietanski and J. Hoye (all Deloitte) regarding Internal Audit agenda items and CyberArk password checkout testing.	\$0.00	0.8	\$0.00
Mason, David	Participate in discussion with J. Hoye (Deloitte) regarding Lightweight Directory Access Protocol (LDAP) Administrator Critical access roles and CyberArk workpapers.	\$0.00	0.5	\$0.00
Mason, David	Update CyberArk check out event workpapers for rollforward testing.	\$0.00	3.1	\$0.00
Mason, David	Update Green Box change management workpaper for end of year testing.	\$0.00	1.3	\$0.00
Mason, David	Update privileged access review workpaper for additional documentation.	\$0.00	1.8	\$0.00
McManus, Joseph	Update 2017 Statutory Audit provided by client listing for current status of outstanding requests.	\$0.00	0.7	\$0.00
Riordan, Katy	Review Sears internal audit work on self-insurance control testing.	\$0.00	3.7	\$0.00
Smietanski, Meredith	Speak with J. Hoye (Deloitte) regarding Item Maintenance access reviews.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Participate in meeting with G. Yauch, T. Dixon, D. Mason, and J. Hoye (All Deloitte) regarding departure of key client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/15/2019				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss compliance rollforward status and outstanding requests for production lockdown.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoyer and D. Mason (all Deloitte) regarding Internal Audit agenda items and CyberArk password checkout testing.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding Item Maintenance Application testing and documentation.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, A. Williams, and M. Lonnemann (all Deloitte) to discuss audit status updates bankruptcy matters and time reporting requirements as of January 15th 2019.	\$0.00	1.0	\$0.00
Straub, Kelsey	Review outstanding request list for client for the week of 11/18.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss compliance rollforward status and outstanding requests for production lockdown.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review provisioning workpapers.	\$0.00	1.5	\$0.00
Weinert McDonnell, Lesley	Perform and document leadership update.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, A. Williams, and M. Lonnemann (all Deloitte) to discuss bankruptcy matters and time reporting requirements as of January 15th 2019.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Speak with J. Berry, A. Williams, A. Sasso, and M. Sullivan (all Deloitte) regarding liquidation basis of accounting considerations.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/15/2019				
Williams, Adam	Meet with J. Berry, L. McDonnell, J. Staiger, and M. Lonnemann (all Deloitte) to discuss bankruptcy matters and time reporting requirements as of January 15th 2019.	\$0.00	1.0	\$0.00
Yauch, Glenn	Review additional system application workpaper documentation.	\$0.00	2.1	\$0.00
Yauch, Glenn	Participate in meeting with T. Dixon, M. Smietanski, J. Hoyer, and D. Mason (all Deloitte) regarding departure of client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00
01/16/2019				
Allen, Michael	Assess previous procedures performed for operating effectiveness for fixed asset Service Organization Control testing to consider additional procedures for this year.	\$0.00	2.2	\$0.00
Allen, Michael	Document procedures performed for this year to test for operating effectiveness of Fixed Asset controls.	\$0.00	1.0	\$0.00
Beekman, Berna	Compile email to K. Doster (Deloitte) regarding changes in approach for the 2019 self-insurance analysis.	\$0.00	0.3	\$0.00
Berggren, Maureen	Reviewed the interface control for Sears Performance Reporting System Application.	\$0.00	0.3	\$0.00
Berggren, Maureen	Participate in telephone conference with G. Yauch, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications and the Periodic/Administrative Access Reviews for application.	\$0.00	0.5	\$0.00
Chang, Stephen	Perform initial review of entity level controls that address Committee of Service Organization (COSO) framework related principles.	\$0.00	3.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/16/2019				
Dixon, Teagan (TJ)	Participate in telephone conference with G. Yauch, M. Berggren, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications and the Periodic/Administrative Access Reviews for applicati	\$0.00	0.5	\$0.00
Doster, Kiera	Work on Sears workers compensation California reserve segment for purposes of the 2019 self-insured analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Update documentation regarding the Sears workers compensation California reserve segment for purposes of the 2019 self-insured analysis.	\$0.00	2.5	\$0.00
Fitzgerald, Connor	Update client request listing for January 16th for our service organization control report.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Update client request listing for Sears base audit for January 16th with respect to outstanding requests from the client.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Map source data and control dependency considerations for inventory service organization controls.	\$0.00	3.8	\$0.00
Hoye, Jim	Review notes for tools change management testing in order to update documentation.	\$0.00	0.1	\$0.00
Hoye, Jim	Send out follow ups to T. Williams (Sears) for Ciboodle and Tools Change Management Year-End Testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review Sears internal audit's production lockdown testing.	\$0.00	0.8	\$0.00
Hoye, Jim	Review notes left by M. Smietanski (Deloitte) over the infrastructure administrator access review.	\$0.00	0.4	\$0.00
Hoye, Jim	Update documentation of infrastructure administrator access review based on review notes.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/16/2019				
Hoye, Jim	Speak with S. Venkata (Deloitte) regarding Ciboodle change management testing and documentation.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with D. Mason (Deloitte) regarding production lockdown testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes and update CyberArk workpapers accordingly.	\$0.00	0.4	\$0.00
Liu, Sky	Compile the draft Statement of Work conflict checks within the Deloitte Entity Search and Compliance (DESC) system, which tracks independence requirements.	\$0.00	1.2	\$0.00
Liu, Sky	Compile the executed Work Orders within the Deloitte Entity Search and Compliance (DESC) system, which tracks independence requirements.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Meet with K. Straub and P. Nanda (all Deloitte) about the work progress for tax schedules of statutory audits.	\$0.00	0.3	\$0.00
Mason, David	Update infrastructure access review workpaper for rollforward testing.	\$0.00	1.7	\$0.00
Mason, David	Draft common provisioning workpaper.	\$0.00	2.3	\$0.00
Mason, David	Update common provisioning workpaper for rollforward testing documentation.	\$0.00	2.5	\$0.00
Mason, David	Update internal tracker for year end change management populations.	\$0.00	2.2	\$0.00
Mason, David	Speak with J. Hoye (Deloitte) regarding production lockdown testing.	\$0.00	0.4	\$0.00
Mason, David	Update change management tool workpapers for rollforward testing.	\$0.00	2.1	\$0.00
Nanda, Priyanka	Meet with K. Straub and M. Lonnemann (all Deloitte) about the work progress for tax schedules of statutory audits.	\$0.00	0.3	\$0.00
Riordan, Katy	Meet with D. Klatkiewicz (Sears) and B. Bougadis (Deloitte) to perform walkthrough of Sears insurance controls.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/16/2019				
Smietanski, Meredith	Participate in telephone conference with G. Yauch, M. Berggren, T. Dixon, and P. Vajhala (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications and the Periodic/Administrative Access Reviews for Import 2000.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Participate in telephone conference with P. Vajhala (Deloitte) for weekly internal status call to discuss general IT control (Service Organization Control "SOC") interim and rollforward testing updates, as well as outstanding follow ups to be communicated	\$0.00	0.6	\$0.00
Smietanski, Meredith	Reconcile the server listing to the Sears Hometown and Outlet applications.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Reconcile the server listing to the additional Sears Hometown and Outlet applications.	\$0.00	2.9	\$0.00
Straub, Kelsey	Meet with P. Nanda and M. Lonnemann (all Deloitte) about the work progress for tax schedules of statutory audits.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Participate in telephone conference with M. Smietanski (Deloitte) for weekly internal status call to discuss general IT control (Service Organization Control "SOC") interim and rollforward testing updates, as well as outstanding follow ups to be communicated	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review additional provisioning workpapers.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/16/2019				
Vajhala, Phani Kiran	Participate in telephone conference with G. Yauch, M. Berggren, T. Dixon, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications and the Periodic/Administrative Access Reviews for application	\$0.00	0.5	\$0.00
Venkatasubramanyan, Srikanth	Speak with J. Hoye (Deloitte) regarding Ciboodle change management testing and documentation.	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Drosopoulos (Sears) regarding potential going concern impact should Sears pension plan be taken over by Pension Benefit Guaranty Corporation.	\$0.00	0.4	\$0.00
Yauch, Glenn	Participate in telephone conference with M. Berggren, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application	\$0.00	0.5	\$0.00
01/17/2019				
Augustian, Jenn	Make selections of inventory purchase orders based on support provided by A. Foster (Sears).	\$0.00	0.6	\$0.00
Balester, Jennifer	Participate in conference call with B. Beekman and K. Doster (all Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.4	\$0.00
Beekman, Berna	Review self-insurance data entry (for all segments).	\$0.00	3.0	\$0.00
Beekman, Berna	Speak with K. Doster (Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.3	\$0.00
Beekman, Berna	Participate in conference call with K. Doster and J. Balester (all Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/17/2019				
Beekman, Berna	Compile email to K. Doster, B. Babbar, and J. Balester (all Deloitte) regarding approach for the self-insurance analysis.	\$0.00	0.8	\$0.00
Beekman, Berna	Review changes in 2019 self-insurance assumptions (for all segments).	\$0.00	2.8	\$0.00
Berry, Jim	Meet with B. Kohn, L. McDonnell, and J. Staiger (all Deloitte) to analyze Sears inventory value to the company in a liquidation scenario.	\$0.00	0.7	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, A. Williams, and M. Lonnemann (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00
Chang, Stephen	Discuss with S. Brokke and J. Drosopoulos (all Sears) and L. McDonnell, J. Staiger, A. Williams, and M. Lonnemann (all Deloitte), topics inclusive of the status of the Puerto Rico statutory audits and accounting implications of ESL's winning bid.	\$0.00	0.7	\$0.00
Chang, Stephen	Review audit memorandum on the considerations of reliance of internal audit for management control purposes.	\$0.00	2.7	\$0.00
Doster, Kiera	Participate in conference call with B. Beekman and J. Balester (all Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.4	\$0.00
Doster, Kiera	Review data compilation for input into reserve model for purposes of the self-insurance analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Speak with B. Beekman (Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Update client request listing for January 17th on Deloitte Connect.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/17/2019				
Fitzgerald, Connor	Update client request listing for January 17th for our service organization control report.	\$0.00	0.9	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding Peoplesoft and Essbase logging and monitoring.	\$0.00	0.3	\$0.00
Hoye, Jim	Update and address review notes for logging and monitoring workpapers.	\$0.00	0.2	\$0.00
Hoye, Jim	Email T. Gore (Sears) regarding Access Benchmark User Listing.	\$0.00	0.3	\$0.00
Hoye, Jim	Conduct call with P. Patni and S. Venkata (all Deloitte) to discuss Sears status and workpapers pending.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with D. Mason (Deloitte) regarding new price provisioning.	\$0.00	0.2	\$0.00
Kohn, Barry	Meet with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) to analyze Sears inventory value to the company in a liquidation scenario.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Discuss with S. Brokke and J. Drosopoulos (all Sears) and L. McDonnell, J. Staiger, A. Williams, and S. Chang (all Deloitte) about accounting implications of ESL's winning bid.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, A. Williams, J. Berry, and J. Staiger (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00
Mason, David	Draft infrastructure admin access review workpaper for rollforward testing.	\$0.00	1.3	\$0.00
Mason, David	Update NewPrice provisioning workpaper for rollforward testing.	\$0.00	1.4	\$0.00
Mason, David	Speak with J. Hoye (Deloitte), regarding NewPrice provisioning.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/17/2019				
Mason, David	Draft Marketing and Advertising Reconciliation System access provisioning workpaper for year-end testing.	\$0.00	1.2	\$0.00
Mason, David	Update Essbase change monitoring/testing/approval workpaper.	\$0.00	0.5	\$0.00
McManus, Joseph	Update project plan for current status of service organization control reports outstanding controls.	\$0.00	1.2	\$0.00
McManus, Joseph	Close partner notes on use of internal specialists workpaper.	\$0.00	0.6	\$0.00
McShane, Connor	Meet with E. Gee (Sears) and A. Williams (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Patni, Paridhi	Conduct call with J. Hoyer and S. Venkata (all Deloitte) to discuss Sears status and workpapers pending.	\$0.00	0.1	\$0.00
Smietanski, Meredith	Review tools change management testing workpaper.	\$0.00	4.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding Peoplesoft and Essbase logging and monitoring.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Participate in call with G. Yauch and P. Vajhala (all Deloitte) to discuss the decommissioning ServiceNow and Ariba.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with B. Kohn, J. Berry, and L. McDonnell (all Deloitte) to analyze Sears inventory value to the company in a liquidation scenario.	\$0.00	0.7	\$0.00
Staiger, Jt	Discuss with S. Brokke and J. Drosopoulos (all Sears) and L. McDonnell, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) about accounting implications of ESL's winning bid for Sears Holdings.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/17/2019				
Staiger, Jt	Meet with L. McDonnell, A. Williams, J. Berry, and M. Lonnemann (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Participate in call with G. Yauch and M. Smietanski (all Deloitte) to discuss the decommissioning ServiceNow and Ariba.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Review automated controls related to Point of Sales systems.	\$0.00	1.9	\$0.00
Venkatasubramanyan, Srikanth	Conduct call with P. Patni and J. Hoyer (all Deloitte) to discuss Sears status and workpapers pending.	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, B. Kohn, and J. Staiger (all Deloitte) to analyze Sears inventory value to the company in a liquidation scenario.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Discuss with S. Brokke and J. Drosopoulos (all Sears) and J. Staiger, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) about accounting implications of ESL's winning bid for Sears Holdings.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Meet with A. Williams, J. Staiger, J. Berry, and M. Lonnemann (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00
Williams, Adam	Meet with L. McDonnell, J. Staiger, J. Berry, and M. Lonnemann (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/17/2019				
Williams, Adam	Discuss with S. Brokke and J. Drosopoulos (all Sears) and L. McDonnell, J. Staiger, M. Lonnemann, and S. Chang (all Deloitte) about accounting implications of ESL's winning bid for Sears Holdings.	\$0.00	0.7	\$0.00
Williams, Adam	Meet with E. Gee (Sears) and C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Yauch, Glenn	Participate in call with P. Vajhala and M. Smietanski (all Deloitte) to discuss the decommissioning ServiceNow and Ariba.	\$0.00	0.3	\$0.00
01/18/2019				
Allen, Michael	Examine journal entry detail obtained from P. Drilling (Sears) (including Business Objects system and Oracle system) for design and implementation testing for fixed asset Service Organization Control (SOC).	\$0.00	1.1	\$0.00
Allen, Michael	Update documentation of our design and implementation testing for fixed asset Service Organization Controls based on Lease payment system screenshots obtained from P. Drilling (Sears).	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of our control testing of the reconciliation of the payments in the lease system and the National Accounts Payable system based on the support obtained from P. Drilling (Sears).	\$0.00	3.4	\$0.00
Allen, Michael	Agree balances in Lease system, payment proof, and journal entry detail to our audited lease schedules to assess whether rent was appropriately recorded.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/18/2019				
Allen, Michael	Assess payment support information received from P. Drilling (Sears) for design and implementation testing for fixed asset Service Organization Control (SOC).	\$0.00	0.5	\$0.00
Berggren, Maureen	Review New Price Admin Access working paper.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review our testing of inventory Service Organization Control (SOC) workpaper.	\$0.00	0.4	\$0.00
Berggren, Maureen	Speak with G. Yauch, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application Import 200.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Speak with G. Yauch, M. Berggren, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application Import 200.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update client request listing for January 18th on Deloitte Connect.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update client request listing for January 18th for our service organization control report.	\$0.00	0.7	\$0.00
Hoye, Jim	Address review notes by updating documentation for change management and logging and monitoring workpapers.	\$0.00	1.1	\$0.00
Liu, Sky	Compile third round of Statement of Works for the Deloitte Entity Search and Compliance (DESC) conflict check system for independence.	\$0.00	0.6	\$0.00
Mason, David	Update common production lockdown workpaper.	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/18/2019				
Mason, David	Update PeopleSoft Financials General Ledger changing and monitoring for rollforward testing.	\$0.00	1.7	\$0.00
Mason, David	Update Endeavor end of year change management.	\$0.00	1.4	\$0.00
Patni, Paridhi	Address review notes in system application workpapers.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and D. Tangen (Sears Holdings Corporation) to discuss Internal Audit's approach around the segregation of duties among several applications as part of the common control.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Update Ciboodle change management testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Update CyberArk workpapers based on review.	\$0.00	3.1	\$0.00
Vajhala, Phani Kiran	Review of ALEX automated control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Speak with M. Berggren, T. Dixon, G. Yauch, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application Import 200.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and D. Tangen (Sears Holdings Corporation) to discuss Sears Internal Audit's approach around the segregation of duties among several applications as part of the common control.	\$0.00	0.5	\$0.00
Yauch, Glenn	Speak with M. Berggren, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application Import 200.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/19/2019				
Jaiswal, Himanshu	Document ownership of key persons with respect to independence.	\$0.00	1.0	\$0.00
01/20/2019				
Doster, Kiera	Document changes regarding the Sears workers compensation California reserve segment for self-insurance analysis.	\$0.00	1.4	\$0.00
Doster, Kiera	Perform data analysis regarding the Sears workers compensation California reserve segment for self-insurance analysis.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Review the Tivoli Workload Scheduler access review workpapers.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Review the Marketing and Advertising Reconciliation System provisioning workpaper.	\$0.00	2.9	\$0.00
01/21/2019				
Berggren, Maureen	Participate in call with T. Dixon, G. Yauch, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with K. Riordan, S. Chang, K. Lauret, M. Lonnemann, K. Straub, J. McManus, and J. Staiger (all Deloitte) to discuss a general business update, priorities- with emphasis on service organization controls.	\$0.00	0.9	\$0.00
Berry, Jim	Participate in call with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to discuss next steps on updating year-end inventory procedures related to valuation and existence.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/21/2019				
Chang, Stephen	Meet with K. Riordan, K. Lauret, M. Lonnemann, J. Staiger, K. Straub, J. McManus, and T. Berland (all Deloitte) to discuss a general business update, priorities- with emphasis on service organization controls.	\$0.00	0.9	\$0.00
Dixon, Teagan (TJ)	Participate in call with J. Berry, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Rewrite attributes for provisioning controls.	\$0.00	0.2	\$0.00
Doster, Kiera	Document changes regarding the Sears workers compensation non-California reserve segment for self-insurance analysis.	\$0.00	1.1	\$0.00
Doster, Kiera	Work on Sears workers compensation California reserve segment as part of our 2019 self-insurance analysis.	\$0.00	2.3	\$0.00
Doster, Kiera	Work on Kmart workers compensation all other states for self-insurance analysis.	\$0.00	4.8	\$0.00
Doster, Kiera	Update documentation of Kmart workers compensation of the California reserve segment for self-insurance analysis.	\$0.00	3.3	\$0.00
Fitzgerald, Connor	Update documentation on the Sears distribution center automated costing control.	\$0.00	1.8	\$0.00
Hoye, Jim	Review and update agenda for status meeting with Sears Internal Audit as part of annual audit procedures.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze change population evidence for the Sears People Soft system to consider necessary follow up requests to K. Thorat (Sears).	\$0.00	0.4	\$0.00
Hoye, Jim	Draft and send follow up for change management testing (year-end) to K. Thorat (Sears).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/21/2019				
Hoye, Jim	Analyze change population evidence for People Soft system to consider follow up requests to K. Thorat (Sears).	\$0.00	0.4	\$0.00
Hoye, Jim	Update documentation of Security Configuration workpaper.	\$0.00	3.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding production lockdown review control.	\$0.00	0.2	\$0.00
Hoye, Jim	Update design and implementation documentation for Tivoli Workload Simulator error resolution process.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding Sears status items, change management year-end delta testing approach and workpaper review notes over provisioning.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) to discuss next steps on updating year-end inventory procedures related to valuation and existence.	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with K. Riordan, S. Chang, M. Lonnemann, J. Staiger, K. Straub, J. McManus, and T. Berland (all Deloitte) to discuss a general business update, priorities- with emphasis on service organization controls.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Make updates to meeting agenda related to Service Organization Control report testing status.	\$0.00	0.1	\$0.00
Lonnemann, Malorie	Meet with K. Riordan, S. Chang, K. Lauret, J. Staiger, K. Straub, J. McManus, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding production lockdown review control.	\$0.00	0.2	\$0.00
Mason, David	Draft follow up requests to Sears management for outstanding change management end of year workpapers.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/21/2019				
Mason, David	Update production lockdown (common) Information Used in Control workpaper.	\$0.00	2.6	\$0.00
McManus, Joseph	Create close and consolidation risk of material misstatement workbook for information used in controls and information produced by the entity.	\$0.00	0.7	\$0.00
McManus, Joseph	Update inventory interface controls workpapers based on manager notes.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with K. Riordan, S. Chang, K. Lauret, M. Lonnemann, J. Staiger, K. Straub, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Patni, Paridhi	Call with J. Hoyer (Deloitte) to discuss updated testing approach for general IT controls.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with J. McManus, S. Chang, K. Lauret, M. Lonnemann, J. Staiger, K. Straub, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Update the internal tracker based upon the automated controls reviewed by audit information technology partner.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Address partner review notes for tools administrative testing.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Speak with J. Hoyer (Deloitte) regarding Sears status items, change management year-end delta testing approach and workpaper review notes over provisioning.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss provisioning common controls and outstanding follow-ups needing to be communicated.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, and K. Lauret (all Deloitte) to discuss next steps on updating year-end inventory procedures related to valuation and existence.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/21/2019				
Staiger, Jt	Participate in call with T. Dixon, G. Yauch, M. Berggren, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
Staiger, Jt	Meet with K. Riordan, S. Chang, K. Lauret, M. Lonnemann, K. Straub, J. McManus, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with K. Riordan, S. Chang, K. Lauret, M. Lonnemann, J. Staiger, J. McManus, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss provisioning common controls and outstanding follow-ups needing to be communicated.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review provisional access review workpapers.	\$0.00	3.9	\$0.00
Weinert McDonnell, Lesley	Participate in call with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and Berry (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, and K. Lauret (all Deloitte) to discuss next steps on updating year-end inventory procedures related to valuation and existence.	\$0.00	0.2	\$0.00
Yauch, Glenn	Participate in call with T. Dixon, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/22/2019				
Berggren, Maureen	Review rollforward updates to testing and approval General IT Control (GITC) working papers.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Berry, E. Berrill, A. Williams, S. Chang, M. Lonnemann, K. Lauret, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Berrill, Liz	Meet with S. Brokke (Sears) to discuss accounting and other matters related to Sears bankruptcy.	\$0.00	0.3	\$0.00
Berrill, Liz	Meet with J. Drosopoulos (Sears) to discuss accounting and other matters related to Sears bankruptcy.	\$0.00	0.4	\$0.00
Berrill, Liz	Meet with J. Berry, A. Williams, M. Lonnemann, T. Berland, S. Chang, K. Lauret, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Berrill, Liz	Meet with R. Riecker (Sears) to discuss accounting and other matters related to Sears bankruptcy.	\$0.00	0.2	\$0.00
Berry, Jim	Meet with E. Berrill, A. Williams, M. Lonnemann, T. Berland, S. Chang, K. Lauret, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, K. Lauret, A. Williams, T. Berland, M. Lonnemann, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Doster, Kiera	Update documentation of Sears workers compensation of the California reserve segment as part of our 2019 self-insurance procedures.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/22/2019				
Doster, Kiera	Compile Sears workers compensation California reserve segment data for self-insurance analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Compile Sears workers compensation California reserve segment data in order to perform self-insurance analysis procedures.	\$0.00	0.5	\$0.00
Doster, Kiera	Document Sears workers compensation California reserve segment data in order to perform self-insurance analysis procedures.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Prepare mapping of inventory controls over source data considerations.	\$0.00	2.5	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding access review design confirmations around segregation of duties.	\$0.00	0.6	\$0.00
Hoye, Jim	Review process owner documentation as part of our testing procedure.	\$0.00	0.9	\$0.00
Hoye, Jim	Review design and implementation control testing of change management workpapers.	\$0.00	0.3	\$0.00
Hoye, Jim	Review CyberArk Safes workpaper.	\$0.00	0.2	\$0.00
Hoye, Jim	Review change management evidence provided for Essbase.	\$0.00	0.4	\$0.00
Hoye, Jim	Update workpaper testing status and access benchmark design narrative.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze tools testing time and testing strategy.	\$0.00	0.5	\$0.00
Hoye, Jim	Address review notes for Infrastructure Admin Access Review.	\$0.00	1.1	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss access review/production lockdown status.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Tools Admin Access Reviews provided by Sears Internal Audit.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/22/2019				
Hoye, Jim	Review new evidence provided for Universal Cart change management.	\$0.00	0.7	\$0.00
Hoye, Jim	Update agenda for Internal Audit status meeting based on new evidence provided for configuration.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with T. Williams, L. Perry, and T. Gore (all Sears) regarding Tools Admin.	\$0.00	0.3	\$0.00
Hoye, Jim	Review new evidence provided for Universal Cart change management.	\$0.00	0.7	\$0.00
Hoye, Jim	Update agenda for Internal Audit status meeting based on new evidence provided for configuration.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with T. Williams, L. Perry, and T. Gore (all Sears) regarding Tools Admin.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, A. Williams, M. Lonnemann, T. Berland, S. Chang, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Liu, Sky	Compile additional Statement of Works for the Deloitte Entity Search and Compliance (DESC) system that tracks independence.	\$0.00	1.6	\$0.00
Liu, Sky	Compile additional engagement letters for the Deloitte Entity Search and Compliance (DESC) system that tracks independence.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Berry, E. Berrill, A. Williams, K. Lauret, T. Berland, S. Chang, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Mason, David	Update additional documentation of Universal Cart for end of year change management workpapers.	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/22/2019				
Mason, David	Update Universal Cart for end of year change management workpapers.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, and J. Goodin (Sears Holdings Corporation) to discuss the segregation of duties impact.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoyer, P. Vajhala (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss access review/production lockdown status.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding access review design confirmations around segregation of duties.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, A. Williams, K. Lauret, S. Chang, T. Berland, M. Lonnemann, and K. Lauret (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoyer (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss access review/production lockdown status.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review common controls on change management workpaper.	\$0.00	2.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, and J. Goodin (Sears Holdings Corporation) to discuss the segregation of duties impact.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Research accounting for acquisitions under common control using Financial Accounting Standards Board authoritative literature.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/22/2019				
Williams, Adam	Meet with J. Berry, E. Berrill, M. Lonnemann, K. Lauret, T. Berland, S. Chang, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
01/23/2019				
Beekman, Berna	Update documentation of self-insurance data entry (for all segments) based on review.	\$0.00	0.8	\$0.00
Beekman, Berna	Review self-insurance assumptions (all segments).	\$0.00	1.3	\$0.00
Berrill, Liz	Meet with J. Avitia-Guzman (Sears) to discuss proposed asset sale.	\$0.00	0.4	\$0.00
Berrill, Liz	Meet with J. Staiger and K. Lauret (all Deloitte) to update current bankruptcy and transaction related audit matters effecting the company.	\$0.00	1.3	\$0.00
Doster, Kiera	Document Sears workers compensation California reserve segment data for self-insurance analysis.	\$0.00	0.5	\$0.00
Hoye, Jim	Update documentation for infrastructure admin access review based on review notes received from M. Smietanski (Deloitte).	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with P. Vajhala, M. Smietanski (all Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (all Sears Holdings Corporation) to discuss management's Service Organization Control ("SOC") review.	\$0.00	0.4	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding mapping and Essbase change management.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding Land's End account numbers and Essbase change management.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/23/2019				
Hoye, Jim	Update documentation for Tools and Change Management Year-end Testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation for infrastructure admin access review based on review notes received from M. Smietanski (Deloitte).	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with P. Vajhala, M. Smietanski (all Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (all Sears Holdings Corporation) to discuss management's Service Organization Control ("SOC") review.	\$0.00	0.4	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding mapping and Essbase change management.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding Land's End account numbers and Essbase change management.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation for Tools and Change Management Year-end Testing.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with L. Berrill and J. Staiger (all Deloitte) to update audit partner on current bankruptcy and transaction related audit matters effecting the company.	\$0.00	1.3	\$0.00
Lauret, Kyle	Meet with C. McShane and M. Lonnemann (all Deloitte) to discuss service organization controls and statutory audit timelines and assess status across the areas of the engagement.	\$0.00	0.9	\$0.00
Liu, Sky	Send followup email to engagement team in regards to compilation of tax work orders for the Deloitte Entity Search and Compliance (DESC) independence searches.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/23/2019				
Liu, Sky	Aggregate tax statement of work for the Deloitte Entity Search and Compliance (DESC) independence searches.	\$0.00	1.4	\$0.00
Lonnemann, Malorie	Meet with M. Smietanski, P. Vajhala, and J. Staiger (all Deloitte) to discuss inventory source data controls, and IT conversion status update.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with C. McShane and K. Lauret (all Deloitte) to discuss service organization controls and statutory audit timelines and assess status across the areas of the engagement.	\$0.00	0.9	\$0.00
Mason, David	Document change management end of year workpapers for updates.	\$0.00	2.3	\$0.00
Mason, David	Document systems overview and assertions workpaper for third round of updates.	\$0.00	2.9	\$0.00
Mason, David	Conduct telephone conference with J. Hoyer (Deloitte) regarding account numbers and Essbase change management.	\$0.00	0.2	\$0.00
Mason, David	Conduct telephone conference with J. Hoyer (Deloitte) regarding Land's End account numbers and Essbase change management.	\$0.00	0.2	\$0.00
McShane, Connor	Meet with K. Lauret and M. Lonnemann (all Deloitte) to discuss service organization controls and statutory audit timelines and assess status across the areas of the engagement.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Meet with M. Lonnemann, P. Vajhala, and J. Staiger (all Deloitte) to discuss inventory source data controls, and IT conversion status update.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala (Deloitte) to connect on the revised wording for Sears Internal Audit's identification around access review designs in regards to segregation of duties.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/23/2019				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, and J. Goodin (Sears Holdings Corporation) to discuss the segregation of duties impact.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Address partner notes over change management Sarbanes-Oxley inquiry and apply to testing and approval application workpapers.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Hoyer (all Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (all Sears Holdings Corporation) to discuss management's Service Organization Control ("SOC") review.	\$0.00	0.4	\$0.00
Staiger, Jt	Meet with L. Berrill and K. Lauret (all Deloitte) to update audit partner on current bankruptcy and transaction related audit matters affecting the company.	\$0.00	1.3	\$0.00
Staiger, Jt	Meet with M. Lonnemann, P. Vajhala, and M. Smietanski (all Deloitte) to discuss inventory source data controls, and IT conversion status update.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, and J. Goodin (Sears Holdings Corporation) to discuss the segregation of duties impact.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte) to connect on the revised wording for Sears Internal Audit's identification around access review designs in regards to segregation of duties.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Lonnemann, J. Staiger, and M. Smietanski (all Deloitte) to discuss inventory source data controls, and IT conversion status update.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/23/2019				
Vajhala, Phani Kiran	Meet with J. Hoyer, M. Smietanski (all Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (all Sears Holdings Corporation) to discuss management's Service Organization Control ("SOC") review.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review additional provisional access review workpapers.	\$0.00	3.6	\$0.00
01/24/2019				
Allen, Michael	Analyze support received from T. Crane (Sears) (Purchase order screenshots, payment support, claim support) to assess effectiveness of expenditure service organization control.	\$0.00	3.2	\$0.00
Beekman, Berna	Review self-insurance data entry (for all segments) to gain assurance over appropriateness.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, J. Staiger, and E. Berrill (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Berrill, Liz	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, J. Staiger, and K. Lauret (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Chang, Stephen	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, J. Staiger, and K. Lauret (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Doster, Kiera	Document Sears workers compensation for non-California reserve segment data for self-insurance analysis.	\$0.00	2.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/24/2019				
Hoye, Jim	Update documentation of testing of the Infrastructure Admin Access Review.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what client support is required for recent terminations testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Conduct Sears status call with P. Patni, D. Mason, and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Hoye, Jim	Analyzing Terminations Associates Testing and assess additional follow ups needed.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for financial reporting controls testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Update documentation of testing of the Infrastructure Admin Access Review.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what client support is required for recent terminations testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes for financial reporting controls testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Analyzing Terminations Associates Testing and assess additional follow ups needed.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct Sears status call with P. Patni, D. Mason, and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, and J. Staiger (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with M. Lonnemann (Deloitte), and S. Emricson, E. Gee, and J. Goodin (Sears) to discuss implementation status and its implications on Sears' current IT environment.	\$0.00	0.4	\$0.00
Liu, Sky	Compile executed audit engagement letters for the Deloitte Entity Search Compliance independence requirements.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/24/2019				
Liu, Sky	Update additional engagement letters for the Deloitte Entity Search and Compliance (DESC) referenced for independence requirements.	\$0.00	0.3	\$0.00
Liu, Sky	Update tax Statement of Works for the Deloitte Entity Search and Compliance (DESC) referenced within as a requirement for independence compliance.	\$0.00	4.4	\$0.00
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, and K. Lauret (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Meet with K. Lauret (Deloitte), S. Emricson, E. Gee, and J. Goodin (Sears) to discuss implementation status and its implications on Sears' current IT environment.	\$0.00	0.4	\$0.00
Mason, David	Draft list of year-end items to update in change management and information security workpapers.	\$0.00	1.2	\$0.00
Mason, David	Update infrastructure admin access review for roll forward testing.	\$0.00	0.6	\$0.00
Mason, David	Make updates to infrastructure admin access review for roll forward testing.	\$0.00	0.6	\$0.00
Mason, David	Conduct Sears status call with P. Patni, S. Venkata, and J. Hoye (all Deloitte).	\$0.00	0.1	\$0.00
Mason, David	Update list of year-end items to update in change management and information security workpapers.	\$0.00	1.2	\$0.00
Mason, David	Update additional Access Benchmark tool change management workpaper documented for rollforward testing.	\$0.00	0.7	\$0.00
Patni, Paridhi	Conduct Sears status call with J. Hoye, D. Mason, and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Smietanski, Meredith	Review infrastructure access review (common control) workpaper.	\$0.00	3.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/24/2019				
Smietanski, Meredith	Review the automated Tivoli Workload Scheduler automatic ticket generation when error tracking is enabled within the new fixed assets automated control workpaper.	\$0.00	2.2	\$0.00
Vajhala, Phani Kiran	Review additional common controls on change management workpaper.	\$0.00	3.8	\$0.00
01/25/2019				
Babbar, Bhumika	Review draft of self-insurance assumptions.	\$0.00	1.1	\$0.00
Babbar, Bhumika	Make updates to the draft of self-insurance assumptions based on discussion with B. Beekman (Deloitte).	\$0.00	2.7	\$0.00
Babbar, Bhumika	Draft notes related to the email received from B. Beekman (Deloitte) for future use in Sears Re audit.	\$0.00	0.9	\$0.00
Babbar, Bhumika	Document 2019 self insurance approach based on review of the prior year actuarial analysis.	\$0.00	2.2	\$0.00
Babbar, Bhumika	Update internal model for self-insurance analysis based on discussion with B. Beekman (Deloitte).	\$0.00	3.4	\$0.00
Beekman, Berna	Review documentation of self-insurance data entry testing (for all segments).	\$0.00	2.0	\$0.00
Beekman, Berna	Update draft of self-insurance assumptions (for all segments) based on prior review.	\$0.00	1.5	\$0.00
Berrill, Liz	Participate in conference call with J. Berry, L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00
Berrill, Liz	Review Asset Purchase Agreement for Sears determined following bankruptcy court auction.	\$0.00	1.7	\$0.00
Berrill, Liz	Review Unsecured Creditors Committee motion for future audit impacts.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/25/2019				
Berrill, Liz	Review bankruptcy guidance regarding audit procedures going forward.	\$0.00	2.3	\$0.00
Berrill, Liz	Participate in conference call with K. Lauret (Deloitte) to update audit partner on management's preliminary decision to not require a PCAOB Sears Holdings 2018 audit.	\$0.00	0.2	\$0.00
Berry, Jim	Participate in conference call with L. Berrill, L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00
Doster, Kiera	Document Sears workers compensation for non-California reserve segment data for our procedures for self-insurance analysis.	\$0.00	1.2	\$0.00
Doster, Kiera	Prepare Sears workers compensation for non-California reserve segment data for our procedures for self-insurance analysis.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Update documentation on store physical inventory control.	\$0.00	1.8	\$0.00
Lauret, Kyle	Participate in conference call with J. Berry, L. Berrill, L. McDonnell, and J. Staiger (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00
Lauret, Kyle	Participate in conference call with L. Berrill (Deloitte) to update audit partner on management's preliminary decision to not require a PCAOB Sears Holdings 2018 audit.	\$0.00	0.2	\$0.00
Levin, Gary	Conduct conference call with J. Berry and K. Lauret (all Deloitte) to discuss assessment of potential inventory valuation and existence claim and corresponding audit team response.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/25/2019				
Liu, Sky	Update second round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	3.7	\$0.00
Liu, Sky	Update third round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	3.9	\$0.00
Liu, Sky	Send emails to Deloitte audit team to request fees on the executed Statement of Works for independence requirements.	\$0.00	1.2	\$0.00
Liu, Sky	Address T. Hermanson's (Deloitte) comments on executed Statement of Work/Engagement Letter independence documentation.	\$0.00	1.6	\$0.00
Liu, Sky	Update fourth round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	0.8	\$0.00
Mason, David	Update Endeavor System change management with end of year populations and design confirmation.	\$0.00	2.1	\$0.00
Mason, David	Draft NewPrice Access Review workpaper.	\$0.00	2.3	\$0.00
Mason, David	Analyze end of year change management population.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Add the revised attributes based on the design of applications with a pre-approved ruleset to the provisioning common control workpaper.	\$0.00	3.1	\$0.00
Staiger, Jt	Participate in conference call with J. Berry, L. Berrill, L. McDonnell, and K. Lauret (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/25/2019				
Weinert McDonnell, Lesley	Participate in conference call with J. Berry, L. Berrill, J. Staiger, and K. Lauret (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00
01/26/2019				
Babbar, Bhumika	Document initial 2019 self-insurance approach.	\$0.00	1.7	\$0.00
Babbar, Bhumika	Review documentation of our self-insurance data entry testing (for all segments) as part of our self-insurance procedures.	\$0.00	3.8	\$0.00
Lauret, Kyle	Draft staffing requirements by person and by week for audits of each fiscal year 2018 statutory entities.	\$0.00	1.6	\$0.00
Lauret, Kyle	Draft staffing requirements by person and by week for audits of each fiscal year 2018 United States statutory entities.	\$0.00	1.3	\$0.00
Lauret, Kyle	Analyze engagement teams open areas with hours estimated to complete in order to update engagement team's staffing schedule.	\$0.00	1.2	\$0.00
Lauret, Kyle	Analyze prior year actual hours and expected changes to statutory entities' fiscal year 2018 scope to develop fiscal year 2018 statutory audit budgets in order to plan staffing resources.	\$0.00	1.1	\$0.00
Lauret, Kyle	Analyze prior year actual hours and expected changes to United States statutory entities' fiscal year 2018 scope to develop fiscal year 2018 statutory audit budgets in order to plan staffing resources.	\$0.00	0.9	\$0.00
Lauret, Kyle	Summarize engagement teams open areas with hours estimated to provide to J. Staiger (Deloitte) in order to update engagement team's staffing schedule.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/26/2019				
McManus, Joseph	Update documentation on close and consolidation risk of material misstatement workbook for information used in controls and information produced by the entity.	\$0.00	0.6	\$0.00
01/27/2019				
Berggren, Maureen	Meet with J. McManus, C. Fitzgerald, and M. Lonnemann (all Deloitte) to discuss source data considerations on inventory interface controls included in service organization controls report.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, S. Chang, and M. Lonnemann (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00
Chang, Stephen	Meet with K. Riordan and M. Lonnemann (all Deloitte) to discuss a general business update (primarily the pension benefit objection).	\$0.00	0.8	\$0.00
Chang, Stephen	Meet with J. Staiger, K. Lauret, T. Berland, and M. Lonnemann (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Meet with J. McManus, M. Berggren, and M. Lonnemann (all Deloitte) to discuss source data considerations on inventory interface controls included in service organization controls report.	\$0.00	0.4	\$0.00
Hoye, Jim	Update outstanding tools requests and workpapers received from Sears Internal audit.	\$0.00	0.2	\$0.00
Hoye, Jim	Update outstanding tools requests and workpapers received from Sears Internal audit.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/27/2019				
Lauret, Kyle	Review ESL bid to purchase certain assets and assume certain liabilities of Sears Holdings to evaluate potential audit and accounting implications.	\$0.00	3.9	\$0.00
Lauret, Kyle	Meet with J. Staiger, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with K. Riordan and S. Chang (all Deloitte) to discuss a general business update (primarily the pension benefit objection).	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with J. McManus, M. Berggren, and C. Fitzgerald (all Deloitte) to discuss source data considerations on inventory interface controls included in service organization controls report.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with M. Lonnemann, M. Berggren, and C. Fitzgerald (all Deloitte) to discuss source data considerations on inventory interface controls included in service organization controls report.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with M. Lonnemann and S. Chang (all Deloitte) to discuss a general business update (primarily the pension benefit objection).	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with M. Lonnemann, K. Lauret, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Babbar, Bhumika	Update documentation of self-insurance data entry (for all segments) as part of our annual procedures.	\$0.00	2.3	\$0.00
Babbar, Bhumika	Finalize documentation of our 2019 self-insurance approach.	\$0.00	2.6	\$0.00
Babbar, Bhumika	Finalize documentation of our internal self-insurance models.	\$0.00	1.2	\$0.00
Babbar, Bhumika	Close J. Balester's (Deloitte) notes on actuarial testing of the company's self-insurance reserves.	\$0.00	3.2	\$0.00
Babbar, Bhumika	Perform actuarial testing on self-insurance reserves.	\$0.00	3.1	\$0.00
Balester, Jennifer	Participate in conference call with B. Beekman (Deloitte) to discuss internal model updates for self-insurance analysis.	\$0.00	0.2	\$0.00
Beekman, Berna	Document internal model updates for self-insurance analysis.	\$0.00	0.8	\$0.00
Beekman, Berna	Participate in conference call with K. Doster (Deloitte) to discuss internal model updates regarding self-insurance analysis.	\$0.00	1.0	\$0.00
Beekman, Berna	Participate in conference call with J. Balester (Deloitte) to discuss internal model updates for self-insurance analysis.	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with K. Riordan, C. Fitzgerald, K. Straub, J. McManus, K. Lauret, J. Staiger, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Berland, Taylor	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for the Sears inventory valuation.	\$0.00	1.0	\$0.00
Berrill, Liz	Meet with J. Berry, T. Berland, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for the Sears inventory valuation.	\$0.00	1.0	\$0.00
Berry, Jim	Meet with A. Jackson, L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to discuss scope of services for purposes of monitoring permissibility of services under current SEC independence ruleset.	\$0.00	0.2	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
Chang, Stephen	Meet with K. Riordan, J. McManus, K. Straub, J. Staiger, T. Berland, K. Lauret, and C. Fitzgerald (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Chang, Stephen	Meet with J. Staiger, K. Lauret, M. Lonnemann, and T. Berland (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00
Doster, Kiera	Work on workers compensation Kmart California reserve segment for self-insurance analysis.	\$0.00	1.0	\$0.00
Doster, Kiera	Work on workers compensation reserve estimates for self-insurance analysis.	\$0.00	2.7	\$0.00
Doster, Kiera	Document workers compensation reserve estimates for self-insurance analysis.	\$0.00	3.3	\$0.00
Doster, Kiera	Participate in conference call with B. Beekman (Deloitte) to discuss internal model updates regarding self-insurance analysis.	\$0.00	1.0	\$0.00
Doster, Kiera	Work on Sears workers compensation California reserve segment for self-insurance analysis.	\$0.00	1.0	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann and J. McManus (all Deloitte) to discuss source data considerations on inventory interface controls included in testing.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with K. Riordan, K. Straub, J. Staiger, T. Berland, K. Lauret, J. McManus, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Update status of inventory service organization controls for January 28th.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Update client request listing for specific selection support on inventory original cost approval testing.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Contact with R. Buenaventura (Sears) to obtain original cost approval selection support for inventory service organization controls.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Fitzgerald, Connor	Finalize documentation on our inventory cost change testing for completion of service organization control (SOC) report.	\$0.00	1.1	\$0.00
Harrison, Tracy	Research accounting literature and interpretive guidance referenced in workpapers to ensure accuracy.	\$0.00	0.5	\$0.00
Hermanson, Tom	Review tax billing schedule to ensure accuracy and as a compliance requirement.	\$0.00	1.0	\$0.00
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding AS400 (System) Security Configuration and Ciboodle Change Management.	\$0.00	0.6	\$0.00
Hoye, Jim	Review and update agenda for Sears Internal Audit status meeting, highlighting outstanding requests needed.	\$0.00	0.4	\$0.00
Hoye, Jim	Review tools and application change management workpapers in order to update.	\$0.00	0.3	\$0.00
Hoye, Jim	Update outstanding items list from Sears Internal Audit and Deloitte to communicate to Sears management.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding tools testing and common control provisioning.	\$0.00	0.5	\$0.00
Hoye, Jim	Address review notes for Security Configuration AS400 (operating system).	\$0.00	0.3	\$0.00
Hoye, Jim	Update Error Configuration documentation for IT inventory controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Review common control access provisioning and production lockdown review.	\$0.00	0.7	\$0.00
Hoye, Jim	Review evidence regarding tools testing terminations associates request.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding AS400 (System) Security Configuration and Ciboodle Change Management.	\$0.00	0.6	\$0.00
Hoye, Jim	Review and update agenda for Sears Internal Audit status meeting, highlighting outstanding requests needed.	\$0.00	0.4	\$0.00
Hoye, Jim	Review tools and application change management workpapers in order to update.	\$0.00	0.3	\$0.00
Hoye, Jim	Update outstanding items list from Sears Internal Audit and Deloitte to communicate to Sears management.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding tools testing and common control provisioning.	\$0.00	0.5	\$0.00
Hoye, Jim	Address review notes for Security Configuration AS400 (operating system).	\$0.00	0.3	\$0.00
Hoye, Jim	Update Error Configuration documentation for IT inventory controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Review common control access provisioning and production lockdown review.	\$0.00	0.7	\$0.00
Hoye, Jim	Review evidence regarding tools testing terminations associates request.	\$0.00	0.7	\$0.00
Lauret, Kyle	Draft updated leadership meeting agenda with revised open matters and prioritization of open matters based on Sears management's current requests.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Lauret, Kyle	Draft agenda for audit status meeting on January 29, 2019 with S. Brokke and J. Drosopolous (Sears) with updated priority areas.	\$0.00	0.6	\$0.00
Lauret, Kyle	Draft initial team responsibilities on numerous action next steps if Sears management decides no fiscal year 2018 audit is required.	\$0.00	1.4	\$0.00
Lauret, Kyle	Meet with J. Berry, A. Jackson, L. McDonnell, and J. Staiger (all Deloitte) to discuss scope of services for purposes of monitoring permissibility of services under current SEC independence ruleset.	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with K. Riordan, T. Berland, J. McManus, K. Straub, J. Staiger, C. Fitzgerald, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with J. Staiger, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00
Liu, Sky	Update fifth round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	2.6	\$0.00
Liu, Sky	Draft and send detailed request to K. Straub (Deloitte) for certain statements of work/Engagement Letters for independence testing.	\$0.00	0.9	\$0.00
Liu, Sky	Update sixth round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	1.9	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Lonnemann, Malorie	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, A. Williams, J. Staiger, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with J. McManus, and C. Fitzgerald (all Deloitte) to discuss source data considerations on inventory interface controls included in testing.	\$0.00	0.4	\$0.00
Mason, David	Make updates to production lockdown and common provisioning workpaper.	\$0.00	1.6	\$0.00
Mason, David	Update internal status tracker for year-end change management.	\$0.00	1.5	\$0.00
Mason, David	Update change management inventory workpaper for rollforward testing.	\$0.00	1.2	\$0.00
Mason, David	Meet with J. Hoyer (Deloitte) regarding tools testing and common control provisioning.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with K. Riordan, K. Straub, K. Lauret, T. Berland, C. Fitzgerald, J. Staiger, and S. Chang (all Deloitte) to discuss pension benefit objection.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the Deloitte statutory audit project plan for updated status for benefit of the client.	\$0.00	1.2	\$0.00
McManus, Joseph	Update the Deloitte statutory audit project plan for updated status for benefit of the client to give them timeline on expected completion.	\$0.00	1.1	\$0.00
McManus, Joseph	Prepare automated interface between Waste Reconciliation (Client system) and Retail Grocery Inventory Service (Third Party service provider) control.	\$0.00	1.1	\$0.00
McManus, Joseph	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss source data considerations on inventory interface controls included in our testing.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Riordan, Katy	Transition expenditure control testing open items for the service organization control report from P. Sorensen to K. Riordan (all Deloitte).	\$0.00	3.8	\$0.00
Riordan, Katy	Meet with J. McManus, K. Straub, K. Lauret, T. Berland, J. Staiger, C. Fitzgerald, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), S. Ramineni, S. Kumar, A. Klus, T. Williams, and D. Tangen (all Sears Holdings) on the database conversion timeline and completion status.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Speak with P. Vajhala (Deloitte) to discuss Service Organization Control ("SOC") rollforward testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Review testing of expenditure related IT controls.	\$0.00	2.7	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoyer (Deloitte) regarding AS400 (System) Security Configuration and Ciboodle Change Management.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, A. Jackson, L. McDonnell, and K. Lauret (all Deloitte) to discuss scope of services for purposes of monitoring permissibility of services under current SEC independence ruleset.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with K. Lauret, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with K. Riordan, J. McManus, K. Straub, K. Lauret, T. Berland, C. Fitzgerald, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
Straub, Kelsey	Meet with K. Riordan, J. McManus, T. Berland, K. Lauret, J. Staiger, C. Fitzgerald, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Review production lockdown workpapers.	\$0.00	3.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), S. Ramineni, S. Kumar, A. Klus, T. Williams, and D. Tangen (all Sears Holdings) on the database conversion timeline and completion status.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Speak with M. Smietanski (Deloitte) to discuss Service Organization Control ("SOC") rollforward testing.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Read recent press articles regarding latest developments in Sears bankruptcy case, including motion filed by Pension Benefit Guaranty Corporation.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, A. Jackson, J. Staiger, and K. Lauret (all Deloitte) to discuss scope of services for purposes of monitoring permissibility of services under current SEC independence ruleset.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. Berrill, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/28/2019				
Williams, Adam	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
01/29/2019				
Allen, Michael	Review client support (Information Processing System screenshots) to assess the cost, quantity, date, etc. of our selections for control testing of the inventory costing control.	\$0.00	2.2	\$0.00
Allen, Michael	Document design and implementation of the automated inventory costing control based on support received (Information Process System screenshots) from T. Crane (Sears).	\$0.00	2.0	\$0.00
Allen, Michael	Document operating effectiveness of the automated inventory costing control.	\$0.00	2.6	\$0.00
Beekman, Berna	Compose email to B. Babbar and K. Doster (all Deloitte) to discuss internal model updates for self-insurance analysis.	\$0.00	0.8	\$0.00
Beekman, Berna	Compose email to T. Vosicky (Milliman) to discuss further data queries relating to the self-insurance analysis.	\$0.00	1.5	\$0.00
Berggren, Maureen	Participate in call with L. McDonnell, J. Berry, J. Bergner, G. Yauch, E. Berrill, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax stru	\$0.00	0.5	\$0.00
Berggren, Maureen	Review rollforward testing of IT security working papers.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Berland, Taylor	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for the Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Berrill, Liz	Meet with J. Berry, T. Berland, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for the Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Berrill, Liz	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, L. McDonnell, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00
Berrill, Liz	Discuss with J. Berry (Deloitte) regarding go forward procedures with respect to SHC work steams.	\$0.00	0.5	\$0.00
Berrill, Liz	Participate in call with L. McDonnell, J. Berry, J. Bergner, G. Yauch, M. Berggren, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax str	\$0.00	0.5	\$0.00
Berry, Jim	Participate in call with L. McDonnell, E. Berrill, J. Bergner, G. Yauch, M. Berggren, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax s	\$0.00	0.5	\$0.00
Berry, Jim	Discuss with E. Berrill (Deloitte) regarding go forward procedures with respect to SHC work steams.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Chang, Stephen	Meet with C. Drager, J. Staiger, M. Hu, L. McDonnell, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with T. Berland, M. Smietanski, P. Vajhala, and M. Lonnemann (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Doster, Kiera	Analyze the Sears workers compensation non-California reserve segment for 2019 self-insurance analysis.	\$0.00	1.9	\$0.00
Doster, Kiera	Work on Sears workers compensation for the non-California reserve segment for self-insurance analysis.	\$0.00	1.1	\$0.00
Doster, Kiera	Assess the Sears workers compensation non-California reserve segment for 2019 self-insurance analysis.	\$0.00	1.5	\$0.00
Doster, Kiera	Assess the Sears workers compensation non-California reserve segment for self insurance analysis procedures.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Update client request listing for January 29th for service organization control report.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Fitzgerald, Connor	Finalize documentation on automated costing of distribution center - Sears Performance Reporting System (SPRS) service organization control.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Update documentation of testing of the pricing interface inventory control for the Service Organization Control report.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review original cost approval selection support from J. Bonzo (Sears).	\$0.00	1.1	\$0.00
Harrison, Tracy	Research accounting literature and interpretive guidance referenced in workpapers specifically as it related to bankruptcy.	\$0.00	1.0	\$0.00
Hoye, Jim	Review Access benchmark and Service Now Change Management workpaper.	\$0.00	0.7	\$0.00
Hoye, Jim	Meet with P. Vajhala, M. Smietanski (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, and S. Emricson (Sears Holding Corporation) to discuss the transition from ServiceNow to Sysaid (new system put in place).	\$0.00	0.6	\$0.00
Hoye, Jim	Update and review process owner competency documentation.	\$0.00	0.4	\$0.00
Hoye, Jim	Update Ciboodle revenue change management documentation as part of our procedures.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding terminations associates inquiry.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze terminations associates testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review and update period end inquiry for IT Control.	\$0.00	0.1	\$0.00
Hoye, Jim	Review new evidence provided for outstanding items to update Sears Internal Audit agenda.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Hoye, Jim	Organize debrief meeting for status call for finalizing partner notes on IT controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Draft email for change management and High Jump inventory system to S. Venkata (Deloitte).	\$0.00	0.3	\$0.00
Hoye, Jim	Review Access benchmark and Service Now Change Management workpaper.	\$0.00	0.7	\$0.00
Hoye, Jim	Meet with P. Vajhala, M. Smietanski (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, and S. Emricson (Sears Holding Corporation) to discuss the transition from ServiceNow to Sysaid (new system put in place).	\$0.00	0.6	\$0.00
Hoye, Jim	Update and review process owner competency documentation.	\$0.00	0.4	\$0.00
Hoye, Jim	Update Ciboodle revenue change management documentation as part of our procedures.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding terminations associates inquiry.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze terminations associates testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review and update period end inquiry for IT Control.	\$0.00	0.1	\$0.00
Hoye, Jim	Review new evidence provided for outstanding items to update Sears Internal Audit agenda.	\$0.00	0.2	\$0.00
Hoye, Jim	Organize debrief meeting for status call for finalizing partner notes on IT controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Draft email for change management and High Jump inventory system to S. Venkata (Deloitte).	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Lauret, Kyle	Meet with D. Jackson and L. McDonnell (all Deloitte) to discuss prioritization of responsibilities for week of 1-28-2019.	\$0.00	0.4	\$0.00
Lauret, Kyle	Provide updated staffing to C. Chambers (Deloitte) to align current Sears workload and staffing.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with L. McDonnell and J. Staiger (all Deloitte) to strategize engagement team staffing based on prioritization of tasks going forward.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Lauret, Kyle	Discuss with L. McDonnell (Deloitte) the plan for revisions to the going concern disclosure.	\$0.00	0.4	\$0.00
Lauret, Kyle	Analyze current engagement team staffing resources against go forward requirements based on management's most recent prioritization.	\$0.00	0.9	\$0.00
Liu, Sky	Update final round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team for use in independence requirements.	\$0.00	3.9	\$0.00
Lonnemann, Malorie	Review new valuation inventory controls required for source data considerations related to the Land's End Service Organization Control Report.	\$0.00	3.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Lonnemann, Malorie	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, A. Williams, J. Staiger, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with T. Dixon, M. Smietanski, P. Vajhala, and T. Berland (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding terminations associates inquiry.	\$0.00	0.4	\$0.00
Mason, David	Make additional updates to production lockdown workpaper.	\$0.00	2.1	\$0.00
Mason, David	Update change management access benchmark workpaper.	\$0.00	0.7	\$0.00
McManus, Joseph	Meet with K. Lauret and S. Pradhan (all Deloitte) to discuss the data set to be used in Sears and Kmart store inventory, cost complement, and markup percentage audit analytics, along with the scope of services to be provided by the data analytics team.	\$0.00	0.4	\$0.00
Pradhan, Smruti	Meet with J. McManus and K. Lauret (all Deloitte) to discuss the data set to be used in Sears and Kmart store inventory, cost complement, and markup percentage audit analytics, along with the scope of services to be provided by the data analytics team.	\$0.00	0.4	\$0.00
Riordan, Katy	Close manager notes on Sears transaction testing workpaper and documentation.	\$0.00	2.4	\$0.00
Riordan, Katy	Close partner notes on Sears transaction testing workpaper and documentation.	\$0.00	3.7	\$0.00
Riordan, Katy	Review preparation of the Sears transaction testing workpaper and documentation.	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Smietanski, Meredith	Meet with T. Dixon, T. Berland, P. Vajhala, and M. Lonnemann (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Hoyer (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss the transition from ServiceNow to Sysaid.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Review Access benchmark workpaper prepared by J. Hoyer (Deloitte) to finalize for partner review.	\$0.00	2.9	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Staiger, Jt	Meet with L. McDonnell and K. Lauret (all Deloitte) to strategize engagement team staffing based on prioritization of tasks going forward.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with C. Drager, J. Staiger, M. Hu, S. Chang, and L. McDonnell (all Deloitte) to discuss the status of the company's pension plans.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review of access provisioning workpapers.	\$0.00	2.7	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoyer (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss the transition from ServiceNow to Sysaid.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Vajhala, Phani Kiran	Meet with T. Dixon, M. Smietanski, T. Berland, and M. Lonnemann (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Participate in call with J. Berry, L. Berrill, J. Bergner, G. Yauch, M. Berggren, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax struc	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. Berrill, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Discuss with K. Lauret (Deloitte) the plan for revisions to the going concern disclosure.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with D. Jackson and K. Lauret (all Deloitte) to discuss prioritization of responsibilities.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger and K. Lauret (all Deloitte) to strategize engagement team staffing based on prioritization of tasks going forward.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/29/2019				
Yauch, Glenn	Participate in call with J. Berry, L. Berrill, J. Bergner, L. McDonnell, M. Berggren, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax s	\$0.00	0.5	\$0.00
01/30/2019				
Berland, Taylor	Meet with M. Smietanski, P. Vajhala, T. Dixon, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Meet with M. Smietanski, P. Vajhala, T. Berland, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Meet with T. Berland, M. Smietanski, P. Vajhala, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Doster, Kiera	Work on updating the Kmart California workers compensation reserve segment for self-insurance analysis.	\$0.00	0.3	\$0.00
Doster, Kiera	Work on updating the Sears California workers compensation reserve segment for self-insurance analysis.	\$0.00	0.6	\$0.00
Doster, Kiera	Update reserve summary file for Workers compensation segments for self-insurance analysis.	\$0.00	3.4	\$0.00
Fitzgerald, Connor	Update status of inventory service organization controls for January 30th, including remaining support needed from client.	\$0.00	0.6	\$0.00
Hoye, Jim	Determine what additional support is needed for People Soft General Ledger change monitoring script control.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/30/2019				
Hoye, Jim	Meet with T. Williams (Sears) regarding password setting and Tripwire status updates.	\$0.00	0.3	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding production lockdown control and endeavor testing and automated control notes.	\$0.00	0.8	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding production lockdown common control, change management, and information security review notes.	\$0.00	0.7	\$0.00
Hoye, Jim	Determine what additional evidence is needed for HighJump Change management procedures.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze evidence regarding Production Lockdown Access Review notes and Tripwire updates.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze newly provided evidence for terminations associates to update workpaper.	\$0.00	0.3	\$0.00
Hoye, Jim	Determine what additional support is needed for People Soft change monitoring script control.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with M. Smietanski and P. Vajhala (all Deloitte) regarding status of testing workpapers, telluride privileged access review, and provisioning common control.	\$0.00	0.6	\$0.00
Hoye, Jim	Address review notes for Mainframe Passwords.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes for process owner documentation.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what additional support is needed for People Soft General Ledger change monitoring script control.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding password setting and Tripwire status updates.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/30/2019				
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding production lockdown control and endeavor testing and automated control notes.	\$0.00	0.8	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding production lockdown common control, change management, and information security review notes.	\$0.00	0.7	\$0.00
Hoye, Jim	Determine what additional evidence is needed for HighJump Change management procedures.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze evidence regarding Production Lockdown Access Review notes and Tripwire updates.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze newly provided evidence for terminations associates to update workpaper.	\$0.00	0.3	\$0.00
Hoye, Jim	Determine what additional support is needed for People Soft change monitoring script control.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with M. Smietanski and P. Vajhala (all Deloitte) regarding status of testing workpapers, telluride privileged access review, and provisioning common control.	\$0.00	0.6	\$0.00
Hoye, Jim	Address review notes for Mainframe Passwords.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes for process owner documentation.	\$0.00	0.2	\$0.00
Jain, Yash R	Update schedule of the team resources in the upcoming week for staffing purposes.	\$0.00	0.5	\$0.00
Lauret, Kyle	Draft agenda for audit status meeting on January 31, 2019 with S. Brokke and J. Drosopolous (Sears) with updated priority areas.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/30/2019				
Lauret, Kyle	Draft correspondence to Deloitte actuary specialists (S. Pino and J. Balester) and audit team (S. Pinto, L. McDonnell, M. Lonnemann) with background information on Sears' self-insurance reserves in preparation of yearend meeting with Sears management.	\$0.00	0.4	\$0.00
Levin, Gary	Conduct conference call with J. Berry and K. Lauret (all Deloitte) to discuss assessment of potential inventory valuation and existence claim and corresponding audit team response.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with T. Berland, P. Vajhala, T. Dixon, and M. Smietanski (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Review new valuation inventory controls required for source data considerations related to the Sears Hometown and Outlet Service Organization Control Report.	\$0.00	3.6	\$0.00
Mason, David	Conduct telephone conference with J. Hoye (Deloitte) regarding production lockdown common control, change management, and information security review notes.	\$0.00	0.7	\$0.00
McManus, Joseph	Update to statutory audit for midweek progress made.	\$0.00	1.1	\$0.00
Riordan, Katy	Close manager notes on self-insurance control documentation.	\$0.00	3.8	\$0.00
Riordan, Katy	Review internal audit work on claim payment review control testing.	\$0.00	3.7	\$0.00
Riordan, Katy	Review updated internal audit work on claim triangle review control testing.	\$0.00	2.6	\$0.00
Smietanski, Meredith	Speak with J. Hoye (Deloitte) regarding production lockdown control and endeavor testing and automated control notes.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/30/2019				
Smietanski, Meredith	Meet with T. Berland, P. Vajhala, T. Dixon, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Speak with J. Hoyer and P. Vajhala (all Deloitte) regarding status of testing workpapers, telluride privileged access review, and provisioning common control.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Review Ciboodle change management documentation prepared by J. Hoyer (Deloitte).	\$0.00	2.9	\$0.00
Smietanski, Meredith	Review testing of financial reporting related IT controls.	\$0.00	2.9	\$0.00
Straub, Kelsey	Update the status and budget of the projects pertaining to the fiscal 2018 audit.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Speak with M. Smietanski and J. Hoyer (all Deloitte) regarding status of testing workpapers, telluride privileged access review, and provisioning common control.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with T. Berland, M. Smietanski, T. Dixon, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, T. Dixon, T. Berland, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Review additional production lockdown workpapers.	\$0.00	3.3	\$0.00
Weinert McDonnell, Lesley	Review background information on Sears's self insurance reserves in preparation for meeting with Sears management.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/30/2019				
Weinert McDonnell, Lesley	Review upcoming planned procedures and staffing of audit team to conclude upon redeployment of certain professionals.	\$0.00	0.5	\$0.00
01/31/2019				
Allen, Michael	Review support (business object screenshots) from J. Butz (Sears) to assess the operating effectiveness of the business objects retrieval of Information Process System.	\$0.00	0.8	\$0.00
Allen, Michael	Document design and implement documentation of the business objects control over the Information Process system, based on discussion with J. Butz and T. Crane (all Sears).	\$0.00	3.2	\$0.00
Allen, Michael	Document operating effectiveness of business object retrieval of Information Process system data based on support (Business objects and Information Process system screenshots) received from J. Butz (Sears).	\$0.00	2.1	\$0.00
Beekman, Berna	Compose email to B. Babbar (Deloitte) to discuss internal model updates for self-insurance analysis.	\$0.00	0.2	\$0.00
Berrill, Liz	Discuss with J. Berry and L. McDonnell (all Deloitte) recent developments in bankruptcy case, current work plan and priorities, and preparation for workshop on purchase accounting.	\$0.00	0.5	\$0.00
Berrill, Liz	Draft notes regarding the purchase accounting workshop summary.	\$0.00	0.5	\$0.00
Berry, Jim	Call with R. Riecker (SHC) to discuss status of audit need for 2018 and status of ESL sale.	\$0.00	0.6	\$0.00
Berry, Jim	Discuss with L. McDonnell and L. Berrill (all Deloitte) recent developments in bankruptcy case, current work plan and priorities, and preparation for workshop on purchase accounting.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/31/2019				
Fitzgerald, Connor	Update documentation of our testing of the automated costing of distribution center - Sears service organizational control.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Update status of inventory service organization controls for January 31st including remaining support needed from the client.	\$0.00	0.7	\$0.00
Hartmann, Becky	Set up the continuance of an audit engagement form within the Deloitte system for the Sears Holdings 2018 pension plans audits.	\$0.00	0.3	\$0.00
Hoye, Jim	Determine what additional audit support is needed for production lockdown endeavor and common control.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding endeavor production lockdown.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform evidence analysis regarding production lockdown testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Speak with D. Mason and M. Smietanski (all Deloitte) regarding production lockdown workpapers and outstanding items.	\$0.00	0.7	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding prod lockdown endeavor.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct call with A. Klus, T. Williams (Sears), and D. Mason (Deloitte) regarding endeavor production lockdown process.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Production Lockdown Endeavor workpaper to determine additional testing.	\$0.00	2.4	\$0.00
Hoye, Jim	Conduct status call with P. Patni and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Hoye, Jim	Determine what additional audit support is needed for production lockdown endeavor and common control.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/31/2019				
Hoye, Jim	Meet with D. Mason (Deloitte) regarding endeavor production lockdown.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform evidence analysis regarding production lockdown testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Speak with D. Mason and M. Smietanski (all Deloitte) regarding production lockdown workpapers and outstanding items.	\$0.00	0.7	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding prod lockdown endeavor.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct call with A. Klus, T. Williams (Sears), and D. Mason (Deloitte) regarding endeavor production lockdown process.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Production Lockdown Endeavor workpaper to determine additional testing.	\$0.00	2.4	\$0.00
Hoye, Jim	Conduct status call with P. Patni and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Lauret, Kyle	Add additional audit documentation to finalize testing of current year debt transactions in order to finalize workpapers.	\$0.00	1.1	\$0.00
Mason, David	Meet with J. Hoye (Deloitte) regarding endeavor production lockdown.	\$0.00	0.2	\$0.00
Mason, David	Speak with J. Hoye and M. Smietanski (all Deloitte) regarding production lockdown workpapers and outstanding items.	\$0.00	0.7	\$0.00
Mason, David	Conduct call with A. Klus, T. Williams (Sears), and J. Hoye (Deloitte) regarding endeavor production lockdown process.	\$0.00	0.4	\$0.00
Mason, David	Document updates for Production Lockdown Common workpaper.	\$0.00	2.4	\$0.00
McManus, Joseph	Updates to statutory audit provided by client request listing for midweek progress made.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
01/31/2019				
Riordan, Katy	Update disbursement testing template for revised procedures for purposes of the service organization control report.	\$0.00	2.7	\$0.00
Riordan, Katy	Close partner notes on self-insurance control documentation.	\$0.00	4.1	\$0.00
Riordan, Katy	Update the transaction testing workpaper for updated Peoplesoft business object detail provided by M. Smits (Sears).	\$0.00	3.3	\$0.00
Smietanski, Meredith	Review process owner competency documentation as part of our testing of general IT controls.	\$0.00	2.8	\$0.00
Smietanski, Meredith	Speak with J. Hoyer and D. Mason (all Deloitte) regarding production lockdown workpapers and outstanding items.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Speak with J. Hoyer (Deloitte) regarding prod lockdown endeavor.	\$0.00	0.2	\$0.00
Staiger, Jt	Prepare analysis on engagement billings for purposes of the fee application.	\$0.00	3.3	\$0.00
Vajhala, Phani Kiran	Review our general IT testing over revenue controls to finalize documentation for our procedures.	\$0.00	3.6	\$0.00
Venkatasubramanyan, Srikanth	Conduct Status call with P. Patni and J. Hoyer (all Deloitte).	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry and L. Berrill (all Deloitte) recent developments in bankruptcy case, current work plan and priorities, and preparation for workshop on purchase accounting.	\$0.00	0.5	\$0.00
02/01/2019				
Allen, Michael	Update Procedure documentation for Invoice and Receipt match control testing based on discussion with K. Corbat (Sears).	\$0.00	1.9	\$0.00
Babbar, Bhumika	Make edits to summary of procedures performed for the 2018 self-insurance analysis.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/01/2019				
Babbar, Bhumika	Review draft of self-insurance assumptions as part of actuarial procedures.	\$0.00	1.1	\$0.00
Babbar, Bhumika	Make updates to documentation of the internal model for self-insurance analysis based on discussion with B. Beekman (Deloitte).	\$0.00	3.6	\$0.00
Babbar, Bhumika	Review procedures performed for the 2018 self-insurance analysis.	\$0.00	2.2	\$0.00
Berggren, Maureen	Meet with G. Yauch, T. Dixon, P. Vajhala, and M. Smietanski (Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with G. Yauch, M. Berggren, P. Vajhala, and M. Smietanski (Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update status of inventory service organization controls for February 1st.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Review inventory service control related to Business Object automatically retrieving information from the Invoice Processing System.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Update documentation of the inventory store physical results control.	\$0.00	0.8	\$0.00
Harrison, Tracy	Perform engagement quality review of Sears Protection Company Puerto Rico audit opinion.	\$0.00	0.5	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding procedures on Access Benchmark Synchronization.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smientanski (Deloitte) to discuss backups testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Analyze access benchmark support and email T. Gore (Sears) for clarification on support received.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/01/2019				
Hoye, Jim	Update documentation of the process owner competency for the purposes of documenting analysis of this area for the Service Organization Control report.	\$0.00	2.8	\$0.00
Hoye, Jim	Update documentation for testing of the Production Lockdown Common control.	\$0.00	0.3	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding procedures on Access Benchmark Synchronization.	\$0.00	0.2	\$0.00
Riordan, Katy	Revise control testing methodology and documentation to align with other Deloitte control testing.	\$0.00	3.1	\$0.00
Riordan, Katy	Reperform Sears internal audit's revised review of the Kmart general liability claim payments.	\$0.00	2.2	\$0.00
Riordan, Katy	Review expenditure control documentation of testing prepared by M. Allen (Deloitte).	\$0.00	3.9	\$0.00
Smietanski, Meredith	Apply PeopleSoft segregation of duties from automated system functionality within automated control workpaper.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Meet with J. Hoye (Deloitte) to discuss backups testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with G. Yauch, M. Berggren, P. Vajhala, and T. Dixon (Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Speak with P. Vajhala (Deloitte) to discuss on splitting up the Backups control in order to test the effective control within a separate workpaper and the Access Review conclusion.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Review IT production lockdown workpaper.	\$0.00	3.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/01/2019				
Vajhala, Phani Kiran	Speak with M. Smietanski (Deloitte) to connect on splitting up the Backups control in order to test the effective control within a separate workpaper and the Access Review conclusion.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with G. Yauch, M. Berggren, T. Dixon, and M. Smietanski (Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
Yauch, Glenn	Meet with P. Vajhala, M. Berggren, T. Dixon, and M. Smietanski (Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
02/02/2019				
Riordan, Katy	Review expenditure control documentation of testing prepared by J. Billie (Deloitte).	\$0.00	3.8	\$0.00
02/03/2019				
Lauret, Kyle	Review unsecured creditors claim against potential ESL bid to purchase certain assets and assume certain liabilities of Sears Holdings to evaluate potential action steps.	\$0.00	3.7	\$0.00
02/04/2019				
Berrill, Liz	Meet with L. McDonnell, S. Hurwitz, S. Klein, J. Berry, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Berry, Jim	Meet with L. McDonnell, S. Hurwitz, S. Klein, E. Berrill, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Document the process for the automated shrink accrual calculation.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Update SHC request list for inventory original item cost selections.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/04/2019				
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 4th for benefit of E. Gee (Sears).	\$0.00	0.9	\$0.00
Hurwitz, Scott	Meet with E. Berrill, L. McDonnell, S. Klein, J. Berry, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Mason, David	Update Systems overview and assertions workpaper for reviewer comments and questions.	\$0.00	1.7	\$0.00
Mason, David	Update Information Security workpapers for updated references in change management.	\$0.00	1.7	\$0.00
Mason, David	Update Production Lockdown Common and Production Lockdown Endeavor workpapers.	\$0.00	2.7	\$0.00
Mason, David	Update Change Management workpaper based on reviewer comments and questions.	\$0.00	2.4	\$0.00
Riordan, Katy	Review the three way match expenditure control to make additional requests to K. Corbat (Sears) for missing support.	\$0.00	3.4	\$0.00
Riordan, Katy	Review documentation of testing of the three way match expenditure control.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Review documentation of testing of automated controls.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Review the procedures performed regarding testing of general IT controls.	\$0.00	1.2	\$0.00
Staiger, Jt	Meet with L. McDonnell, S. Hurwitz, S. Klein, J. Berry, and E. Berrill (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review IT infrastructure parameters workpaper.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/04/2019				
Weinert McDonnell, Lesley	Meet with E. Berrill, S. Hurwitz, S. Klein, J. Berry, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Perform required review of services in connection with PCAOB and AICPA independence standards and Deloitte policies.	\$0.00	1.6	\$0.00
Weinert McDonnell, Lesley	Review recent press articles and apply for access to CourtCall to observe the February 4, 2019 bankruptcy court hearing to evaluate impact on audit procedures.	\$0.00	0.7	\$0.00
02/05/2019				
Balester, Jennifer	Meet with S. Pinto, B. Beekman, K. Lauret, and M. Lonnemann (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocsicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Beekman, Berna	Review ultimate losses as part of the self-insurance analysis.	\$0.00	0.3	\$0.00
Beekman, Berna	Meet with S. Pinto, J. Balester, K. Lauret, and M. Lonnemann (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocsicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Berggren, Maureen	Review general IT control working papers related to backups testing.	\$0.00	0.5	\$0.00
Chang, Stephen	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/05/2019				
Fitzgerald, Connor	Update documentation of inventory service control related to results of inventory counts automatically posting to the inventory general ledger.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Call R. Buenaventura and J. Bonzo (Sears) regarding issues obtaining approval information for inventory item cost selections.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 5th for benefit of SHC.	\$0.00	0.8	\$0.00
Hermanson, Tom	Research applicable accounting guidance in preparation for discussion with L. Meerschaert, R. Boyle, D. Meyer and C. Olsen (Sears) on yearend accounting and tax issues and treatment of Medium term notes dispositions.	\$0.00	3.3	\$0.00
Lauret, Kyle	Meet with S. Pinto, J. Balester, B. Beekman, and M. Lonnemann (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocsicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Lauret, Kyle	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with J. Balester, K. Lauret, and S. Pinto (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocsicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Review documentation of the process for the automated shrink accrual calculation.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/05/2019				
Mason, David	Draft internal tracker of general IT control workpapers tested in previous years.	\$0.00	2.6	\$0.00
Mason, David	Update internal tracker for developments on the admin access review workpapers.	\$0.00	1.9	\$0.00
Mason, David	Update production lockdown endeavor workpaper for recent support received.	\$0.00	1.7	\$0.00
Mason, David	Update Data Center Operations workpapers for electronic filing of workpapers in accordance with auditing standards.	\$0.00	2.4	\$0.00
McManus, Joseph	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Pinto, Sarah	Meet with J. Balester, K. Lauret, and M. Lonnemann (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Riordan, Katy	Prepare and send instructions to M. Allen (Deloitte) explaining disbursement testing methodology.	\$0.00	0.8	\$0.00
Riordan, Katy	Meet with J. Staiger and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Riordan, Katy	Research information provided by the entity sampling guidance in order to document expenditure controls.	\$0.00	1.2	\$0.00
Shah, Homil	Meet with M. Morawiec, L. McDonnell, A. Bandic and J. Staiger (Deloitte) to analyze timeline to issuance related to statutory audits of Sears Holdings Corporation.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Assess the transition made by management from ServiceNow to Sysaid.	\$0.00	3.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/05/2019				
Staiger, Jt	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with K. Riordan and J. Staiger (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review risk assessment workpaper on IT parameters.	\$0.00	1.2	\$0.00
02/06/2019				
Allen, Michael	Meet with C. Fitzgerald and J. McManus (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Allen, Michael	Update Design and Implementation testing documentation for the Invoice and Receipt match control based on Accounts payable Screenshots and Bank detail support received from K. Corbat (Sears).	\$0.00	1.9	\$0.00
Berrill, Liz	Meet with C. Fitzgerald and J. McManus (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Berrill, Liz	Meet with K. Lauret (Deloitte) to discuss update on accumulating audit file documentation required for electronic filing of workpapers in accordance with auditing standards.	\$0.00	0.3	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/06/2019				
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, and M. Lonnemann (Deloitte), to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Chang, Stephen	Meet with C. Fitzgerald and J. McManus (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with J. McManus and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with R. Buenaventura (Sears) to discuss questions on the original inventory cost item file he provided.	\$0.00	1.8	\$0.00
Fitzgerald, Connor	Email R. Bueaventura (Sears) to identify additional Sears individuals to request original cost approval selections from.	\$0.00	3.8	\$0.00
Lauret, Kyle	Meet with E. Berrill (Deloitte) to discuss update on accumulating audit file documentation required for electronic filing of workpapers in accordance with auditing standards.	\$0.00	0.3	\$0.00
Lauret, Kyle	Review first half of ESL's omnibus response in support of going concern transaction of Sears Holdings to evaluate potential action steps.	\$0.00	2.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/06/2019				
Lauret, Kyle	Meet with C. Fitzgerald and J. McManus (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, J. Berry, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Mason, David	Update the Privileged Access Review control for sample sizes.	\$0.00	1.3	\$0.00
Mason, David	Draft updated control wording for Change Management workpapers.	\$0.00	2.6	\$0.00
Mason, David	Update systems overview and assertions workpaper for additional support received.	\$0.00	3.2	\$0.00
Mason, David	Inspect systems overviews supporting workpapers for references.	\$0.00	1.9	\$0.00
Mason, David	Meet with J. Hoyer (Deloitte) to discuss the Application admin common control.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/06/2019				
Riordan, Katy	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Riordan, Katy	Review internal audit's testing and documentation of the insurance claim payment review - Kmart general liability.	\$0.00	3.9	\$0.00
Riordan, Katy	Review internal audit's testing and documentation of the insurance claim payment review - Sears.	\$0.00	3.5	\$0.00
Smietanski, Meredith	Update documentation of the procedures performed to test general IT controls.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Straub, Kelsey	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review edits made on risk assessment workpaper on IT parameters.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/06/2019				
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
02/07/2019				
Beekman, Berna	Review self-insurance ultimate losses (for worker's compensation segments).	\$0.00	0.3	\$0.00
Berggren, Maureen	Meet with J.T. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Berrill, Liz	Meet with L. Valentine (Sears) and J. Avita-Guzman (Sears) to discuss updated bankruptcy matters.	\$0.00	0.2	\$0.00
Berrill, Liz	Meet with N. Sinha (Sears) to discuss bankruptcy related updates.	\$0.00	0.2	\$0.00
Berry, Jim	Review the accounting conclusions made on the Medium term notes agreement to between Sears and third party.	\$0.00	0.7	\$0.00
Dixon, Teagan (TJ)	Meet with J.T. Staiger, M. Lonnemann, P. Vajhala, M. Berggren, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with M. Fabian (Deloitte) to discuss required steps potentially required to issue a termination of services letter to Sears Holdings.	\$0.00	0.5	\$0.00
Lauret, Kyle	Review second half of ESL's omnibus response in support of going concern transaction of Sears Holdings to evaluate potential action steps.	\$0.00	1.6	\$0.00
Lonnemann, Malorie	Review documentation of the inventory store physical results control.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with J.T. Staiger, T. Dixon, P. Vajhala, M. Berggren, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/07/2019				
Mason, David	Update Systems Overview and Assertions workpaper with the updated Business Controls descriptions.	\$0.00	2.6	\$0.00
Mason, David	Update IT Access Review samples and population.	\$0.00	1.9	\$0.00
Mason, David	Draft updated Business Controls workpaper tracker to send to E. Gee (Sears).	\$0.00	2.2	\$0.00
Mason, David	Draft internal email for team compliance considerations.	\$0.00	0.9	\$0.00
Mason, David	Speak with J. Hoye (Deloitte) regarding production lockdown endeavor and common control testing.	\$0.00	0.4	\$0.00
Mason, David	Draft IT and Business Controls supporting workpaper tracker to send to E. Gee (Sears).	\$0.00	1.8	\$0.00
Riordan, Katy	Address and respond to partner and manager questions on the control over Sears general liability claims.	\$0.00	3.8	\$0.00
Riordan, Katy	Review Sears internal audit's testing and documentation of the insurance claim payment review - Kmart worker's compensation.	\$0.00	3.6	\$0.00
Smietanski, Meredith	Meet with J.T. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, and M. Berggren (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with M. Berggren, M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with J.T. Staiger, M. Lonnemann, T. Dixon, M. Berggren, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Draft listing of current priorities for the general IT control testing procedures.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/08/2019				
Allen, Michael	Draft control testing procedures documentation for the 3-way match (receipt, invoice, and purchase order) based on walk through with K. Corbat and T. Crane (Sears).	\$0.00	3.2	\$0.00
Berrill, Liz	Review materials filed with bankruptcy court related to pending transaction and assess potential audit impacts.	\$0.00	2.0	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review inventory service organization control related to the querying of purchase order data.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 8th for benefit of S. Brokke (Sears).	\$0.00	0.7	\$0.00
Jaiswal, Himanshu	Review summary of updates to audit procedures based on updated guidance.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, (Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
Lauret, Kyle	Gather required information to update required quarterly independence procedures in Deloitte global tool for tracking services and independence under professional standards.	\$0.00	1.1	\$0.00
Mason, David	Update Admin Access Review samples and support sent by the E. Gee (Sears).	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/08/2019				
Mason, David	Discuss with M. Smietanski (Deloitte) regarding Common Administration Access Reviews.	\$0.00	0.8	\$0.00
Mason, David	Document updated references in Systems Overview and Assertions workpaper.	\$0.00	1.6	\$0.00
Patni, Paridhi	Review Applications administration workpaper as part of general IT control testing.	\$0.00	0.8	\$0.00
Riordan, Katy	Update the information provided by the entity consideration workpapers specific to insurance.	\$0.00	2.2	\$0.00
Riordan, Katy	Update the control over the review of the self insurance claim triangles for partner questions and comments.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Discuss with D. Mason (Deloitte) regarding Common Administration Access Reviews.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret (Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review addressed questions on IT infrastructure parameters workpaper.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, L., J. Staiger, K. Lauret (Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
02/09/2019				
Fitzgerald, Connor	Review inventory service organization control related to the querying of purchase order data, which is part of testing over the physical inventory.	\$0.00	1.3	\$0.00
Riordan, Katy	Address partner questions on the automated revenue polling control and testing documentation.	\$0.00	3.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/11/2019				
Allen, Michael	Update documentation for extent of testing of the invoice and receipt matching control based on updated Deloitte guidance for automated control testing.	\$0.00	1.2	\$0.00
Allen, Michael	Update documentation for planned procedures to test for operating effectiveness for the invoice and receipt match control for expenditures.	\$0.00	1.8	\$0.00
Allen, Michael	Update documentation of invoice and receipt matching control based on discussion with J. Johnson (Sears) on the company follow-up procedures for vendor claims.	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of testing of the automated match between the invoice, price, and purchase order control based on questions received from K. Riordan (Deloitte).	\$0.00	2.5	\$0.00
Berggren, Maureen	Meet with J. Berry, E. Berrill, L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Berggren, Maureen	Review updated IT production lockdown workpaper.	\$0.00	0.6	\$0.00
Berggren, Maureen	Review rollforward documentation procedures performed over Inventory management controls.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review rollforward documentation procedures performed over risk management controls.	\$0.00	0.4	\$0.00
Berland, Taylor	Review internal controls related to the process of a three way match occurring before payment is made on outstanding bills.	\$0.00	1.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/11/2019				
Hermanson, Tom	Meet with M. Berggren, E. Berrill, L. McDonnell, E. Tzavelis, J. Berry, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Prepare Organizational chart of the Company as part of procedures to understand the entity.	\$0.00	1.3	\$0.00
Lauret, Kyle	Assess current audit procedures and whether they should be updated based on results of asset purchase agreement.	\$0.00	3.9	\$0.00
Lauret, Kyle	Draft updates to weekly leadership meeting agenda to reflect current status of prioritized items.	\$0.00	0.2	\$0.00
Lauret, Kyle	Assess go forward audit procedures based on results of asset purchase agreement by ESL.	\$0.00	0.4	\$0.00
Manjwani, Rashmi	Update documentation of changes made in Sears Organization Chart workpaper in accordance with procedures performed to understand the entity.	\$0.00	2.4	\$0.00
Mason, David	Update Team Compliance Considerations and update internal tracker to assess timeline to issuance.	\$0.00	1.1	\$0.00
Mason, David	Draft list of outstanding items for contractors termination testing.	\$0.00	2.1	\$0.00
McManus, Joseph	Update documentation for Close and Consolidation Risk of Material Misstatement workpaper.	\$0.00	0.4	\$0.00
Nguyen, Donna	Review prior year subsequent disbursements testing to understand procedures required for current year.	\$0.00	2.4	\$0.00
Nguyen, Donna	Review prior year subsequent disbursements testing of Information Produced by Entity to understand procedures required for current year.	\$0.00	2.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/11/2019				
Riordan, Katy	Review the documentation of Sears' control over post-petition payables.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Address M. Berggren's (Deloitte) questions around access provisioning for the Retail inventory management access review.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding outstanding items needed from SHC for IT control testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Update the IT workpaper status tracker and email the agenda for outstanding items to E. Gee (Sears) in place of a meeting.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Assess documentation of general IT control considerations.	\$0.00	3.9	\$0.00
Tzavelis, Elias	Meet with M. Berggren, E. Berrill, L. McDonnell, J. Berry, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review common IT administrator access reviews.	\$0.00	1.8	\$0.00
Weinert McDonnell, Lesley	Meet with M. Berggren, E. Berrill, J. Berry, E. Tzavelis, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Yauch, Glenn	Meet with M. Berggren, E. Berrill, L. McDonnell, E. Tzavelis, T. Hermanson, J. Berry, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for	\$0.00	0.6	\$0.00
02/12/2019				
Berggren, Maureen	Review Tax Controls to confirm that questions were addressed.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/12/2019				
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Berrill, Liz	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, L. McDonnell, K. Lauret (Deloitte) on February 12, 2019 regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with M. Berggren, E. Berrill, L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sea	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, and M. Lonnemann(Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Update service organization control workpaper tracker for February 11th.	\$0.00	1.2	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, L. McDonnell, E. Berrill (Deloitte) on February 12, 2019 regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/12/2019				
Lauret, Kyle	Draft updates to weekly status meeting agenda with S. Brokke and J. Drosopoulos (Sears) including most recent updates to reflect current status of prioritized items.	\$0.00	0.9	\$0.00
Lauret, Kyle	Provide status and open items to complete remaining audit procedures as requested by S. Brokke (Sears).	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Lauret, Kyle	Review updated internal control testing documentation of four self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Mason, David	Assess status of advisory workpapers in order to file in accordance with regulatory standards.	\$0.00	1.2	\$0.00
McManus, Joseph	Sample population of October retail price changes for Retail Price Changes Control.	\$0.00	0.5	\$0.00
Nguyen, Donna	Review July bank statement received from B. Archambeau (Sears) to assess whether it is sufficient for testing of Kmart subsequent disbursement listing.	\$0.00	1.7	\$0.00
Nguyen, Donna	Review February bank statement received from B. Archambeau (Sears) to assess whether it is sufficient for testing of Kmart subsequent disbursement listing.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/12/2019				
Riordan, Katy	Address review questions on the documentation of Sears' control over post-petition payables.	\$0.00	3.2	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) to discuss regarding Service Organization Control Assertion mapping documentation for purposes of report issuance.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Test PeopleSoft Financials for change management controls.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with J. Goodin, D. Dulce, C. Ramirez (Sears) and J. Hoyer (Deloitte) regarding Contractors expiration testing.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with T. Williams, S. Ulhameed, L. Perry, K Thorat, D Tangen (Sears), P. Vajhala, and J. Hoyer (Deloitte) regarding Contractor Expiration control testing.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, E. Berrill, K. Lauret (Deloitte) on February 12, 2019 regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Review admin access IT control workpaper.	\$0.00	1.9	\$0.00
Vajhala, Phani Kiran	Meet with T. Williams, S. Ulhameed, L. Perry, K Thorat, D Tangen (Sears), P. Vajhala, and M. Smietanski (Deloitte) regarding Contractor Expiration control testing.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/12/2019				
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, E. Berrill, K. Lauret (Deloitte) on February 12, 2019 regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
02/13/2019				
Allen, Michael	Perform testing over the Amended vendor listing obtained from R. Buenaventura (Sears) as part of testing of the new merchandise vendor review.	\$0.00	2.3	\$0.00
Allen, Michael	Update documentation of testing of the merchandise three way match control based on questions received from M. Lonnemann (Deloitte).	\$0.00	1.9	\$0.00
Berrill, Liz	Meet with R. Riecker (Sears) to discuss court proceedings and matters related to the estate.	\$0.00	0.8	\$0.00
Berrill, Liz	Meet with M. Berggren, J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Dixon, Teagan (TJ)	Meet with M. Lonnemann, P. Vajhala, and M. Smietanski (Deloitte) to discuss Risk Associated With Control ("RAWC") business control updates.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/13/2019				
Fitzgerald, Connor	Update service inventory control outstanding request listing so S. Brokke (Sears) knows which items are outstanding.	\$0.00	1.1	\$0.00
Jha, Abhinav	Update Sears Organization Chart workpaper in accordance with procedures performed to understand the entity.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Meet with T. Dixon, P. Vajhala, and M. Smietanski (Deloitte) to discuss Risk Associated With Control ("RAWC") business control updates.	\$0.00	0.3	\$0.00
Mason, David	Update Systems Overview and Assertions Documentation.	\$0.00	2.9	\$0.00
Mason, David	Update Process Owner Document for year end testing.	\$0.00	1.8	\$0.00
Mason, David	Update General IT Controls Overview Documentation for year end conclusions.	\$0.00	1.1	\$0.00
McManus, Joseph	Update project plan for Service Organization Control report controls status.	\$0.00	0.4	\$0.00
Nguyen, Donna	Review February disbursement listing received from B. Archambeau (Sears) to assess whether it is sufficient for testing of Kmart subsequent disbursement listing.	\$0.00	2.9	\$0.00
Nguyen, Donna	Document selections for Kmart subsequent disbursement listing.	\$0.00	3.2	\$0.00
Nguyen, Donna	Review July disbursement listing received from B. Archambeau (Sears) to assess whether it is sufficient for testing of Kmart subsequent disbursement listing.	\$0.00	2.6	\$0.00
Riordan, Katy	Review the control documentation over manual invoice payment adjustments.	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/13/2019				
Smietanski, Meredith	Meet with D. Mason and J. Hoyer (Deloitte) regarding Service Organization Control Mapping for business control as part of testing procedures.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding IT Risk Worksheet documentation and Assertions mapping.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with M. Lonnemann, P. Vajhala, and T. Dixon (Deloitte) to discuss Risk Associated With Control ("RAWC") business control updates.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Review Service Organization Control report revisions to inventory controls.	\$0.00	3.8	\$0.00
Vajhala, Phani Kiran	Review IT tools listing for additional requests needed from SHC.	\$0.00	1.7	\$0.00
Vajhala, Phani Kiran	Meet with M. Lonnemann, T. Dixon, and M. Smietanski (Deloitte) to discuss Risk Associated With Control ("RAWC") business control updates.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review the planned procedures performed to test the Company's pension obligation.	\$0.00	2.1	\$0.00
02/14/2019				
Berrill, Liz	Meet with J. Drosopoulos (Sears), and L. McDonnell, J. Staiger, M. Lonnemann (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Chang, Stephen	Meet with J. Drosopoulos (Sears), and E. Berrill, L. McDonnell, J. Staiger, and M. Lonnemann (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with M. Smietanski (Deloitte) to discuss outstanding contractor expiration date support.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/14/2019				
Fitzgerald, Connor	Email P. Patel (Sears) on missing support needed for the original cost inventory service organization control.	\$0.00	1.2	\$0.00
Lauret, Kyle	Meet with J. Drosopoulos (Sears), and E. Berrill, L. McDonnell, J. Staiger, M. Lonnemann (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Drosopoulos (Sears), and E. Berrill, L. McDonnell, J. Staiger (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Mason, David	Update Team Compliance Considerations Workpaper for manager questions.	\$0.00	0.3	\$0.00
Mason, David	Update documentation of rollforward testing for Infrastructure management.	\$0.00	1.7	\$0.00
Mason, David	Update list of year-end items to update in change management control.	\$0.00	2.2	\$0.00
Mason, David	Create listing of documentation and support used to test infrastructure access review control.	\$0.00	1.9	\$0.00
Mason, David	Update documentation of the production lockdown testing based on changes in procedures.	\$0.00	1.8	\$0.00
Nguyen, Donna	Review June bank statement received from J. Johnson (Sears) to consider whether it is sufficient for testing of Sears subsequent disbursement listing.	\$0.00	2.8	\$0.00
Nguyen, Donna	Review July bank statement received from J. Johnson (Sears) to consider whether it is sufficient for testing of Sears subsequent disbursement listing.	\$0.00	2.8	\$0.00
Nguyen, Donna	Update Connect (SHC request website) for support requested from G. Dyer (Sears) related to inventory control.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/14/2019				
Nguyen, Donna	Update Connect (SHC request website) for support requested from J. Johnson and B. Archambeau (Sears) related to subsequent disbursements testing.	\$0.00	0.7	\$0.00
Riordan, Katy	Address partner questions on the control documentation over manual invoice payment adjustments.	\$0.00	2.6	\$0.00
Smietanski, Meredith	Draft testing due dates for general IT controls.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Document rollforward strategy for the purposes of testing IT controls.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Review testing of production lockdown controls.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Meet with T. Dixon (Deloitte) to discuss outstanding contractor expiration date support.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Update documentation of the Service Organization Control rollforward testing procedures performed.	\$0.00	3.1	\$0.00
Staiger, Jt	Meet with J. Drosopoulos (Sears), and E. Berrill, L. McDonnell, M. Lonnemann, and (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review edits made to IT production lockdown workpaper.	\$0.00	2.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Drosopoulos (Sears), and E. Berrill, J. Staiger, M. Lonnemann, and (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Discussion with S. Brokke (Sears) regarding inclusion of Deloitte audit and tax fees in the administrative professional services fee carve-out accrual.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/15/2019				
Fitzgerald, Connor	Update price interface service organization inventory control documentation for the purposes of testing.	\$0.00	1.5	\$0.00
Mason, David	Assess prior procedures performed for infrastructure access review and how applicable to current year.	\$0.00	1.6	\$0.00
Mason, David	Draft list of year end items that should be included in IT control testing file.	\$0.00	2.9	\$0.00
Mason, David	Discuss with M. Smietanski (Deloitte) regarding Change Migration Tools.	\$0.00	0.5	\$0.00
Nguyen, Donna	Review June disbursement listing received from J. Johnson (Sears) to assess whether it is sufficient for testing of Sears subsequent disbursement listing.	\$0.00	2.9	\$0.00
Nguyen, Donna	Review July disbursement listing received from J. Johnson (Sears) to assess whether it is sufficient for testing of Sears subsequent disbursement listing.	\$0.00	2.9	\$0.00
Nguyen, Donna	Document selections for Sears subsequent disbursement listing.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Discuss with D. Mason (Deloitte) regarding Change Migration Tools.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with D. Mason and J. Hoyer (Deloitte) regarding Contractors Terms support received.	\$0.00	0.2	\$0.00
Straub, Kelsey	Research the amount of debt held by related parties that remains at the Company and was not apart of the credit bid for the assets and liabilities of the Company.	\$0.00	1.9	\$0.00
Vajhala, Phani Kiran	Review IT tools general control documentation.	\$0.00	1.9	\$0.00
02/16/2019				
Beekman, Berna	Review self-insurance data entry (for segments) as part of 2018 self-insurance analysis procedures.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/16/2019				
Beekman, Berna	Document procedures performed for 2018 self-insurance analysis to identify whether updates should be made.	\$0.00	3.2	\$0.00
Fitzgerald, Connor	Enhance documentation of inventory interface controls for the service organization controls reports.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Update documentation of the corporate structure of the company as part of procedures to gain an understanding of the entity.	\$0.00	1.1	\$0.00
Nguyen, Donna	Update Connect (SHC request website) for additional support requested from B. Archambeau (Sears) related to subsequent disbursements testing.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update Connect (SHC request website) for additional support requested from J. Johnson (Sears) related to subsequent disbursements testing.	\$0.00	0.6	\$0.00
02/17/2019				
Lauret, Kyle	Evaluate potential updates to Deloitte's global system to track services for legal entities (required for purposes of maintaining independence) based on analysis of Sears Holdings' current legal entity listing.	\$0.00	0.7	\$0.00
02/18/2019				
Hermanson, Tom	Draft questions on bankruptcy impacts regarding the financial statements of the statutory audit for the D. Meyer (Sears) to review.	\$0.00	1.6	\$0.00
Mason, David	Update documentation of process owner competency assessment workpaper.	\$0.00	2.6	\$0.00
Mason, David	Make updates to documentation of process owner competency assessment workpaper based on questions received from M. Smietanski (Deloitte).	\$0.00	1.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/18/2019				
McManus, Joseph	Meet with K. Straub and K. Riordan (Deloitte) to discuss Service Organization Control testing priorities for the seniors and staff for the current week.	\$0.00	0.5	\$0.00
McManus, Joseph	Update Service Organization Controls report Project plan for current status of workpapers.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with K. Straub and J. McManus (Deloitte) to discuss Service Organization Control testing priorities for the seniors and staff for the current week.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Make updates to the documentation of testing of production lockdown controls.	\$0.00	1.7	\$0.00
Straub, Kelsey	Meet with K. Riordan and J. McManus (Deloitte) to discuss Service Organization Control testing priorities for the seniors and staff for the current week.	\$0.00	0.5	\$0.00
02/19/2019				
Beekman, Berna	Review self-insurance assumptions (for worker's compensation segments).	\$0.00	0.5	\$0.00
Berggren, Maureen	Meet with T. Dixon, E. Berrill, J. Staiger and G. Yauch (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00
Berrill, Liz	Meet with T. Dixon, M. Berggren, J. Staiger and G. Yauch (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with J. Staiger, M. Berggren, E. Berrill, and G. Yauch (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/19/2019				
Fitzgerald, Connor	Update service inventory control outstanding request listing so S. Brokke (Sears) knows which items are outstanding as of 2/19/2019.	\$0.00	0.8	\$0.00
Hoye, Jim	Update general IT control testing workpapers to send to K. Straub (Deloitte).	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with D. Nguyen and K. Riordan (Deloitte) to discuss updated invoice and receipt match control documentation.	\$0.00	0.6	\$0.00
Mason, David	Update documentation of procedures performed to assess the control process owner's competency.	\$0.00	1.6	\$0.00
Mason, David	Update documentation of the production lockdown testing based on questions received from M. Smietanski (Deloitte).	\$0.00	2.5	\$0.00
Nguyen, Donna	Request support for subsequent disbursement testing from B. Archambeau (Sears).	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with K. Riordan and M. Lonnemann (Deloitte) to discuss updated invoice and receipt match control documentation.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with D. Nguyen and M. Lonnemann (Deloitte) to discuss updated invoice and receipt match control documentation.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Draft notes based on previous discussion regarding Ciboodle revenue system change management.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Review testing of Sears IT automated business processes.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Document updates based on findings from testing production lockdown controls.	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/19/2019				
Staiger, Jt	Meet with T. Dixon, M. Berggren, E. Berrill, and G. Yauch (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review addressed questions on documentation of common administrator access reviews.	\$0.00	0.9	\$0.00
Yauch, Glenn	Meet with J. Staiger, M. Berggren, E. Berrill, and J. Staiger (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00
02/20/2019				
Allen, Michael	Update documentation of design and implementation testing of Manual adjustments in Sears payment system control based on questions received from K. Riordan (Deloitte).	\$0.00	1.8	\$0.00
Beekman, Berna	Document self-insurance assumptions (for worker's compensation segments) based on review.	\$0.00	3.0	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Berrill, Liz	Meet with B. Phelan (Sears), J. Berry, and L. McDonnell (Deloitte) to discuss status of pension procedures and updates moving forward.	\$0.00	0.8	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, and J. Staiger (Deloitte) to discuss cash flow forecasting related to Deloitte & Touche LLP services for the estate.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, and J. Staiger (Deloitte) to discuss cash flow forecasting related to Deloitte & Touche LLP services for the estate.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/20/2019				
Berry, Jim	Meet with B. Phelan (Sears), J. Berry, and L. McDonnell (Deloitte) to discuss status of pension procedures and updates moving forward.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, and M. Lonnemann (Deloitte), to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Make updates to testing of procedures performed over physical inventory controls.	\$0.00	2.0	\$0.00
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 20th for benefit of S. Brokke (Sears).	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Document ownership tracking procedures as a method of understanding the entity.	\$0.00	0.9	\$0.00
Lauret, Kyle	Draft updated weekly leadership meeting agenda to reflect current status of open areas for benefit of S. Brokke (Sears).	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with E. Berrill, L. McDonnell, J. Staiger, J. Berry, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Mason, David	Update General IT Controls Workpaper based on reviewer questions and comments.	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/20/2019				
Nguyen, Donna	Update Connect (Deloitte SHC request system) for additional support needed to complete subsequent disbursements testing.	\$0.00	0.4	\$0.00
Riordan, Katy	Review the Kmart three way match control.	\$0.00	3.7	\$0.00
Smietanski, Meredith	Review Ciboodle revenue change management controls.	\$0.00	1.6	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, and L. McDonnell (Deloitte) to discuss cash flow forecasting related to Deloitte & Touche LLP services for the estate.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Update documentation of backups testing procedures.	\$0.00	3.3	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, and J. Staiger (Deloitte) to discuss cash flow forecasting related to Deloitte & Touche LLP services for the estate.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, J. Staiger, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears), J. Berry, and L. McDonnell (Deloitte) to discuss status of pension procedures and updates moving forward.	\$0.00	0.8	\$0.00
02/21/2019				
Allen, Michael	Update Operating Effectiveness procedural documentation for testing of Expenditure Service Organization Control- Manual adjustments within Sears payment system.	\$0.00	3.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/21/2019				
Allen, Michael	Meet with M. Lonnemann, K. Riordan, and D. Nguyen (Deloitte) to discuss additional testing and procedures to be performed over expenditure controls.	\$0.00	0.4	\$0.00
Allen, Michael	Update documentation of the operating effectiveness testing of Expenditure control, manual payment within Sears systems, based on discussion with M. Lonnemann, D. Nguyen, and K. Riordan (Deloitte).	\$0.00	1.5	\$0.00
Beekman, Berna	Review self-insurance assumptions (for Kmart worker's compensation segments).	\$0.00	2.5	\$0.00
Beekman, Berna	Review self-insurance assumptions (for Sears worker's compensation segments).	\$0.00	1.0	\$0.00
Berggren, Maureen	Meet with G. Yauch, T. Dixon and P. Vajhala (Deloitte) to discuss SHC updates and testing progress.	\$0.00	0.5	\$0.00
Berrill, Liz	Meet with R. Riecker (Sears) to discuss status of 2018 pension procedures.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Meet with G. Yauch, M. Berggren, and P. Vajhala (Deloitte) to discuss SHC updates and testing progress.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update documentation of source data considerations for inventory.	\$0.00	2.0	\$0.00
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 21st for benefit of S. Brokke (Sears).	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with M. Allen, K. Riordan, and D. Nguyen (Deloitte) to discuss additional testing and procedures to be performed over expenditure controls.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, P. Vajhala, and M. Smietanski (Deloitte) to discuss the potential need of an IT owner to sign the Service Organization Control reports.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/21/2019				
Mason, David	Update IT Risk Worksheet concurrently with the Control Mapping worksheet.	\$0.00	1.6	\$0.00
Mason, David	Analyze Subsequent Events memo for recent updates.	\$0.00	0.5	\$0.00
McManus, Joseph	Update Estimated Time to Completion file for progress made during week of 2/23.	\$0.00	0.8	\$0.00
Nguyen, Donna	Update Connect (Deloitte SHC request system) for support needed from B. Archambeau (Sears) to continue subsequent disbursements testing.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update procedures text box in subsequent disbursements testing workpaper to better align with testing performed.	\$0.00	3.9	\$0.00
Nguyen, Donna	Meet with M. Lonnemann, K. Riordan, and M. Allen (Deloitte) to discuss additional testing and procedures to be performed over expenditure controls.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with M. Lonnemann, D. Nguyen, and M. Allen (Deloitte) to discuss additional testing and procedures to be performed over expenditure controls.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update documentation of rollforward strategy for testing of IT controls.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Make updates to the procedures performed to test the Sears IT automated business processes.	\$0.00	3.2	\$0.00
Smietanski, Meredith	Meet with M. Lonnemann, P. Vajhala, and J. Staiger (Deloitte) to discuss the potential need of an IT owner to sign the Service Organization Control reports.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with M. Lonnemann, P. Vajhala, and M. Smietanski (Deloitte) to discuss the potential need of an IT owner to sign the Service Organization Control reports.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/21/2019				
Vajhala, Phani Kiran	Meet with M. Lonnemann, J. Staiger, and M. Smietanski (Deloitte) to discuss the potential need of an IT owner to sign the Service Organization Control reports.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with T. Dixon, M. Berggren, and G. Yauch (Deloitte) to discuss SHC updates and testing progress.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Review access provisioning control workpaper.	\$0.00	2.2	\$0.00
Yauch, Glenn	Meet with T. Dixon, M. Berggren, and P. Vajhala (Deloitte) to discuss SHC updates and testing progress.	\$0.00	0.5	\$0.00
02/22/2019				
Allen, Michael	Update documentation based for operating effectiveness testing of manual adjustments to the Sears payment system control based on discussion with K. Corbat (Sears).	\$0.00	1.5	\$0.00
Allen, Michael	Update documentation of design and implementation testing of the manual payment in Sears system control based on discussion from K. Corbat (Sears).	\$0.00	2.1	\$0.00
Allen, Michael	Update documentation for operating effectiveness of Expenditure Service organization control testing based on support received from T. Ellindram (Sears).	\$0.00	2.4	\$0.00
Allen, Michael	Participate in call with M. Lonnemann, K. Riordan (Deloitte), K. Corbat, and J. Johnson (Sears), to discuss the payment detail associated with selections made for testing of expenditure controls.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Update documentation of the automated shrink accrual calculation.	\$0.00	1.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/22/2019				
Lonnemann, Malorie	Participate in call with K. Riordan, M. Allen (Deloitte), K. Corbat, and J. Johnson (Sears), to discuss the payment detail associated with selections made for testing of expenditure controls.	\$0.00	0.7	\$0.00
Mason, David	Draft list of outstanding items while reconciling Systems Overview and Assertions document with prior year workpapers.	\$0.00	1.4	\$0.00
Nguyen, Donna	Review files used in disbursements control testing to identify if additional testing is needed.	\$0.00	1.8	\$0.00
Nguyen, Donna	Update documentation related to Sears selection in subsequent disbursements testing workpaper.	\$0.00	2.9	\$0.00
Nguyen, Donna	Request additional support for subsequent disbursement testing from B. Archambeau (Sears).	\$0.00	0.4	\$0.00
Riordan, Katy	Participate in call with M. Lonnemann, M. Allen (Deloitte), K. Corbat, and J. Johnson (Sears), to discuss the payment detail associated with selections made for testing of expenditure controls.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Review the contractor expiration date support for use in control documentation.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review addressed questions on control documentation on access provisioning workpaper.	\$0.00	2.7	\$0.00
02/23/2019				
Allen, Michael	Update documentation of Expenditure control summary documentation based on previous discussion with K. Corbat (Sears).	\$0.00	1.6	\$0.00
Allen, Michael	Update documentation of Service Organization control testing based on additional payment support detail (required for certain selections) obtained from T. Ellindram (Sears).	\$0.00	2.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/23/2019				
Nguyen, Donna	Close out remaining requests marked as open on Connect (Deloitte SHC request system).	\$0.00	0.4	\$0.00
02/25/2019				
Allen, Michael	Update documentation of testing of Manual adjustments in Sears payment system control based on review questions regarding selections from K. Riordan (Deloitte).	\$0.00	1.4	\$0.00
Hermanson, Tom	Assess Other Comprehensive Income tax implications as it relates to Sears.	\$0.00	1.0	\$0.00
Mason, David	Update Contractor termination workpaper for updated support received from SHC.	\$0.00	0.6	\$0.00
Nguyen, Donna	Address K. Riordan (Deloitte) questions on documentation of expenditure controls related to Sears 3-way match system.	\$0.00	3.9	\$0.00
Nguyen, Donna	Address K. Riordan (Deloitte) questions on documentation of expenditure controls related to Kmart 3-way match system.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update Connect (Deloitte SHC request system) to close out support no longer needed for expenditure controls.	\$0.00	0.2	\$0.00
Riordan, Katy	Review the changes made to the Kmart three-way match control.	\$0.00	3.8	\$0.00
Riordan, Katy	Review the changes made to the Sears three-way match control.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Update documentation based on the contractor expiration date support.	\$0.00	3.7	\$0.00
Vajhala, Phani Kiran	Review control workpapers on Access terminations.	\$0.00	1.2	\$0.00
02/26/2019				
Allen, Michael	Update documentation of testing of the 3-way match control for Sears merchandise based on review questions from M. Lonnemann (Deloitte).	\$0.00	1.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/26/2019				
Allen, Michael	Update documentation regarding certain selections for three way match testing of Sears merchandise based on discussion with T. Ellindram (Sears).	\$0.00	1.2	\$0.00
Allen, Michael	Draft control testing procedures documentation for the 3-way match (receipt, invoice, and purchase order) control.	\$0.00	1.4	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and J. Berry (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with E. Berrill, L. McDonnell, J. Staiger, J. Berry, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/26/2019				
Lonnemann, Malorie	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, S. Chang, and J. Berry (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update Connect (Deloitte SHC request system) to remove support no longer needed from SHC.	\$0.00	0.9	\$0.00
Riordan, Katy	Review the updates made to the import system match control.	\$0.00	3.7	\$0.00
Riordan, Katy	Review the changes made to the vendor changes review control.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Review testing of production lockdown controls.	\$0.00	2.5	\$0.00
Staiger, Jt	Analyze cash flow forecasts v. actuals for February and March for the Sears estate.	\$0.00	2.5	\$0.00
Staiger, Jt	Meet with E. Berrill, L. McDonnell, J. Berry, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report.	\$0.00	0.6	\$0.00
02/27/2019				
Allen, Michael	Update documentation of testing of Manual adjustments in Sears payment control based on response from W. Ewing (Sears).	\$0.00	1.2	\$0.00
Allen, Michael	Draft email to K. Corbat (Sears) regarding certain selections for the manual payments made in Sears payment system.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/27/2019				
Allen, Michael	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Allen, Michael	Correspond via email with D. Agarwal (Sears) on a debit memo authorized by her to gain a better understanding of a transaction associated with a selection for Expenditure control testing.	\$0.00	0.3	\$0.00
Berland, Taylor	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, M. Allen, K. Straub, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Meet with M. Lonnemann, P. Vajhala, and J. Staiger (Deloitte) to discuss risk memo requirements.	\$0.00	0.4	\$0.00
Hermanson, Tom	Assess Puerto Rico tax refundable issues to address to D. Meyer (Sears) based on bankruptcy.	\$0.00	0.8	\$0.00
Lauret, Kyle	Draft updated agenda for weekly status meeting with S. Brokke and J. Drosopoulos (Sears).	\$0.00	0.4	\$0.00
Lauret, Kyle	Analyze list of open Deloitte engagements to create a tracker of the status of each engagement to assist in ongoing monitoring of independence.	\$0.00	2.2	\$0.00
Lauret, Kyle	Participate in call with J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/27/2019				
Lonnemann, Malorie	Meet with M. Lonnemann, P. Vajhala, and T. Dixon (Deloitte) to discuss risk memo requirements.	\$0.00	0.4	\$0.00
Mason, David	Update Systems Overview and Assertions workpaper for new support.	\$0.00	0.6	\$0.00
Nguyen, Donna	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and M. Allen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Riordan, Katy	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Straub, M. Allen, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Riordan, Katy	Review the changes made to the subsequent disbursement testing file.	\$0.00	3.6	\$0.00
Riordan, Katy	Review Kmart expenditure control.	\$0.00	3.8	\$0.00
Staiger, Jt	Participate in call with K. Lauret, A. Williams, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuance's.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with M. Lonnemann, P. Vajhala, and T. Dixon (Deloitte) to discuss risk memo requirements.	\$0.00	0.4	\$0.00
Straub, Kelsey	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Lonnemann, J. Staiger, and T. Dixon (Deloitte) to discuss risk memo requirements.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/27/2019				
Weinert McDonnell, Lesley	Review actuarial specialist scoping memo for pension liability audit.	\$0.00	2.9	\$0.00
Weinert McDonnell, Lesley	Meet with E. Berrill, J. Berry, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report.	\$0.00	0.6	\$0.00
Williams, Adam	Participate in call with K. Lauret, J. Staiger, M. Allen, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
02/28/2019				
Lauret, Kyle	Update Deloitte engagement tracker of the status of each engagement for ongoing monitoring of independence.	\$0.00	1.4	\$0.00
Mason, David	Draft email to J. Hoyer (Deloitte) on outstanding contractors for contractor terminations workpaper.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update documentation of expenditure control related to Kmart 3-way match process.	\$0.00	2.9	\$0.00
Riordan, Katy	Review the updates made to the manual payment control for Sears.	\$0.00	3.7	\$0.00
Riordan, Katy	Review and Update the expenditures information used in a control matrix.	\$0.00	3.4	\$0.00
Subtotal for Audit Services:			6,398.6	\$0.00

Audit Services - ASC 842

10/19/2018

Nguyen, Donna	Retrieve and send lease accounting file to K. Lauret (Deloitte).	\$200.00	0.7	\$140.00
---------------	--	----------	-----	----------

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
10/22/2018				
Bougadis, Blake	Research of the new lease accounting standard updates to understand changes from the previous standard.	\$200.00	0.2	\$40.00
Bougadis, Blake	Discuss with K. Lauret, C. McShane (Deloitte) on new lease accounting standard (ASC 842) updates and formulated strategy to account for changes.	\$200.00	0.6	\$120.00
Lauret, Kyle	Discuss with B. Bougadis, C. McShane (Deloitte) on new lease accounting standard (ASC 842) updates and formulated strategy to account for changes.	\$500.00	0.6	\$300.00
McShane, Connor	Discuss with B. Bougadis, K. Lauret (Deloitte) on new lease accounting standard (ASC 842) updates and formulated strategy to account for changes.	\$300.00	0.6	\$180.00
10/24/2018				
Bougadis, Blake	Research regarding the new lease accounting standard using Deloitte resources and outside resources, including comparison between October and April updates.	\$200.00	2.8	\$560.00
10/25/2018				
Bougadis, Blake	Assess property transaction data, including that of Baytown and Salt Lake.	\$200.00	0.4	\$80.00
Bougadis, Blake	Discuss with C. McShane (Deloitte) planning for property transactions procedures.	\$200.00	0.6	\$120.00
McShane, Connor	Research internal control guidance regarding Sears' adoption of the new lease accounting standard.	\$300.00	2.2	\$660.00
McShane, Connor	Discuss with B. Bougadis (Deloitte) planning for property transactions procedures.	\$300.00	0.6	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
10/29/2018				
Bougadis, Blake	Assess prior quarter presentation on Q2 materials for updates, including those for relevant engagement letters.	\$200.00	1.3	\$260.00
10/30/2018				
Bougadis, Blake	Finalize assessment of prior quarter presentation on Q2 materials for updates, specifically information related to the engagement letters.	\$200.00	0.4	\$80.00
10/31/2018				
Bougadis, Blake	Meet with K. Lauret, C. McShane (Deloitte) on ASC 842 updates and formulate strategy to account for changes.	\$200.00	0.3	\$60.00
Lauret, Kyle	Meet with B. Bougadis, C. McShane (Deloitte) on ASC 842 updates and formulate strategy to account for changes.	\$500.00	0.3	\$150.00
McShane, Connor	Meet with B. Bougadis, K. Lauret (Deloitte) on ASC 842 updates and formulate strategy to account for changes.	\$300.00	0.3	\$90.00
McShane, Connor	Research accounting guidance regarding Sears' adoption of the new lease accounting standard.	\$300.00	0.5	\$150.00
11/07/2018				
Lauret, Kyle	Meet with C. McShane, M. Lonnemann, B. Mallaro (Deloitte) regarding Accounting Standard Codification 842 transition updates.	\$500.00	0.5	\$250.00
Mallaro, Brian	Meet with K. Lauret, C. McShane, M. Lonnemann (Deloitte) regarding Accounting Standard Codification 842 transition updates.	\$600.00	0.5	\$300.00
McShane, Connor	Meet with K. Lauret, M. Lonnemann, B. Mallaro (Deloitte) regarding Accounting Standard Codification 842 transition updates.	\$300.00	0.5	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
11/30/2018				
Lauret, Kyle	Research guidance for sample sizes associated with testing underlying ASC 842 lease data and controls over that data.	\$500.00	0.3	\$150.00
12/04/2018				
Bougadis, Blake	Discuss ASC 842 (updated lease accounting standard) implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, M. Smietanski, L. McDonnell, K. Lauret, C. McShane (De	\$200.00	0.5	\$100.00
Dixon, Teagan (TJ)	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), P. Vajhala, M. Smietanski, L. McDonnell, K. Lauret, C. McShane, B. Bougadis (Deloitte).	\$500.00	0.5	\$250.00
Lauret, Kyle	Consider ASC 842 update implications to project status and resulting communication as part of third quarter communications to the Audit Committee.	\$500.00	0.5	\$250.00
Lauret, Kyle	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, M. Smietanski, L. McDonnell, C. McShane, B. Bougadis (Deloitte).	\$500.00	0.5	\$250.00
McShane, Connor	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, M. Smietanski, L. McDonnell, K. Lauret, B. Bougadis (Deloitte).	\$300.00	0.5	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
12/04/2018				
Smietanski, Meredith	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, L. McDonnell, K. Lauret, C. McShane, B. Bougadis (Deloitte).	\$300.00	0.5	\$150.00
Vajhala, Phani Kiran	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, L. McDonnell, M. Smietanski, K. Lauret, C. McShane, B. Bougadis (Deloitte).	\$400.00	0.4	\$160.00
Weinert McDonnell, Lesley	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, M. Smietanski, K. Lauret, C. McShane, B. Bougadis (Deloitte).	\$600.00	0.5	\$300.00
12/05/2018				
Dixon, Teagan (TJ)	Discuss Information Technology and audit touchpoint changes with G. Yauch, P. Vajhala, J. Staiger (Deloitte).	\$500.00	0.6	\$300.00
12/06/2018				
Bruner, Gina	Attend Accounting Stands Codification (ASC) 842 implementation discussion with M. Hall, K. Lauret, C. McShane (Deloitte).	\$600.00	0.5	\$300.00
Hall, Michelle	Attend Accounting Stands Codification (ASC) 842 implementation discussion with G. Bruner, K. Lauret, C. McShane (Deloitte).	\$500.00	0.5	\$250.00
Lauret, Kyle	Attend Accounting Stands Codification (ASC) 842 implementation discussion with G. Bruner, M. Hall, C. McShane (Deloitte).	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
12/06/2018				
Lauret, Kyle	Call with B. Mallaro (Deloitte) to discuss accounting impacts of adopting the new lease standard including discount rates and impairment.	\$500.00	0.5	\$250.00
Mallaro, Brian	Call with K. Lauret (Deloitte) to discuss accounting impacts of adopting the new lease standard including discount rates and impairment.	\$600.00	0.4	\$240.00
McShane, Connor	Attend Accounting Standards Codification (ASC) 842 implementation discussion with G. Bruner, M. Hall, K. Lauret (Deloitte).	\$300.00	0.5	\$150.00
12/07/2018				
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding access benchmark, general updates, and next week strategy.	\$200.00	0.6	\$120.00
Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding access benchmark, general updates, and next week strategy.	\$300.00	0.6	\$180.00
12/17/2018				
Bruner, Gina	Discuss ASC 842 implementation regarding data integrity controls with M. Hall, K. Lauret, J. Aughton (Deloitte).	\$600.00	0.4	\$240.00
Hall, Michelle	Discuss ASC 842 implementation regarding data integrity controls with K. Lauret, G. Bruner, J. Aughton (Deloitte).	\$500.00	0.4	\$200.00
Hall, Michelle	Prepare for discussion related to ASC 842 implementation regarding data integrity controls with K. Lauret, G. Bruner, J. Aughton (Deloitte).	\$500.00	0.5	\$250.00
Lauret, Kyle	Discuss ASC 842 implementation regarding data integrity controls with M. Hall, G. Bruner, J. Aughton (Deloitte).	\$500.00	0.4	\$200.00
Subtotal for Audit Services - ASC 842:			24.5	\$8,560.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Allen, Michael	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$200.00	0.8	\$160.00
Berland, Taylor	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$400.00	0.8	\$320.00
Berland, Taylor	Meet with J. Berry, S. Chang, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$400.00	0.3	\$120.00
Berrill, Liz	Discuss with J. Treiber, J. Staiger, L. Weinert, B. Kohn, T. Goncalves, A. Ernotte, J. Berry, and K. Lauret (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Berry, Jim	Meet with T. Berland, S. Chang, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$600.00	0.3	\$180.00
Berry, Jim	Discuss with J. Treiber, J. Staiger, L. Weinert, B. Kohn, T. Goncalves, A. Ernotte, L. Berrill, and K. Lauret (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Berry, Jim	Prepare for bankruptcy organizational matters including day one procedures and steps (normal business procedures).	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Berry, Jim	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$600.00	0.8	\$480.00
Billie, Jaclyn	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Bougadis, Blake	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Castellano, Carrie	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Chang, Stephen	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$400.00	0.3	\$120.00
Chang, Stephen	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$400.00	0.8	\$320.00
Dixon, Teagan (TJ)	Discuss with G. Yauch (Deloitte) to discuss the Bankruptcy and impact on IT procedures.	\$500.00	1.2	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Ernotte, Ann	Discuss with J. Treiber, J. Staiger, L. Weinert, B. Kohn, T. Goncalves, J. Berry, L. Berrill, and K. Lauret (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$500.00	0.6	\$300.00
Fitzgerald, Connor	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$300.00	0.8	\$240.00
Goncalves, Tony	Discuss with J. Treiber, J. Staiger, L. Weinert, B. Kohn, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Hartmann, Becky	Review and compile information pertaining to the Chapter 11 filing for bankruptcy, including Sears Holdings issued press releases, Form 8-Ks, and CEO letter to the Company.	\$500.00	1.3	\$650.00
Hartmann, Becky	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$500.00	0.3	\$150.00
Hartmann, Becky	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$500.00	0.8	\$400.00
Hoffman, David	Draft email to T. Hermanson and E. Tzavelis (Deloitte Tax) regarding tax meeting planning.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Jain, Yash R	Resolve K. Lauret's (Deloitte) notes Debt agreement (JPP - Cascade Consolidated loan and Third Amended and restated credit agreement).	\$120.00	0.9	\$108.00
King, Elizabeth	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit.	\$200.00	0.8	\$160.00
Kohn, Barry	Discuss with J. Treiber, J. Staiger, L. Weinert, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Lauret, Kyle	Gather personnel information to conduct background and conflict checks.	\$500.00	0.3	\$150.00
Lauret, Kyle	Discuss with J. Treiber, J. Staiger, L. Weinert, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$500.00	0.6	\$300.00
Lauret, Kyle	Discuss accounting implications of store closures announcement in Form 8-K filing with S. Brokke (Sears) and research guidance.	\$500.00	0.9	\$450.00
Lauret, Kyle	Perform diligence to identify international services. Emailed / gathered responses from approximately 72 Deloitte contacts.	\$500.00	2.1	\$1,050.00
Lauret, Kyle	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$500.00	0.3	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Lonnemann, Malorie	Document take-aways from the Sears Bankruptcy - Time Collection meeting for distribution to team.	\$400.00	0.5	\$200.00
Lonnemann, Malorie	Attend the Sears Town Hall wherein the CEO explained implications of the bankruptcy filing to employees.	\$400.00	1.0	\$400.00
Lonnemann, Malorie	Perform chapter 11 Q3 implication research.	\$400.00	2.0	\$800.00
McManus, Joseph	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00
McShane, Connor	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00
Nguyen, Donna	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Paul, Samantha	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$200.00	0.8	\$160.00
Riordan, Katy	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Sorenson, Peter	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00
Staiger, Jt	Research accounting ramifications of bankruptcy filing.	\$500.00	1.2	\$600.00
Staiger, Jt	Discuss the Chapter 11 filing, including issuance of statutory/carve-out opinions, with J. Treiber, B. Kohn, T. Barton, T. Goncalves, A. Ernotte, C. Rogers, J. Berry, L. McDonnell, K. Lauret, B. Clark, L. Berrill (Deloitte)	\$500.00	1.5	\$750.00
Staiger, Jt	Finalize first draft of engagement letters and engagement letter summary for purposes of Deloitte retention.	\$500.00	1.9	\$950.00
Staiger, Jt	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$500.00	0.3	\$150.00
Staiger, Jt	Prepare engagement letters for purposes of Deloitte retention.	\$500.00	0.3	\$150.00
Staiger, Jt	Discuss with J. Treiber, J. Staiger, L. Weinert, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions..	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$500.00	0.8	\$400.00
Staiger, Jt	Prepare an engagement letter summary for purposes of Deloitte retention.	\$500.00	1.2	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Staiger, Jt	Research accounting impacts of bankruptcy filing.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$300.00	0.8	\$240.00
Straub, Kelsey	Collect Engagement Letters to submit to the courts for fee approval.	\$300.00	2.9	\$870.00
Treiber, John	Discuss with J. Staiger, L. Weinert, B. Kohn, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Review accounting literature, primarily the Accounting Standards Codification (ASC), specific to reorganization accounting.	\$600.00	1.0	\$600.00
Weinert McDonnell, Lesley	Review accounting literature, primarily guides published by public accounting firms, specific to reorganization accounting.	\$600.00	1.3	\$780.00
Weinert McDonnell, Lesley	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Speak with S. Brokke (Sears) regarding accounting for trade name impairment and pension liability.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/15/2018				
Weinert McDonnell, Lesley	Discuss with J. Treiber, J. Staiger, L. Weinert, T. Goncalves, A. Ernotte, J. Berry, K. Lauret, L. Berrill (Deloitte) regarding update on Chapter 11 filing and go-forward protocol on services and issuance of statutory audit and carve-out opinions.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Research accounting for trade name impairment.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Research accounting for pension liabilities during reorganization.	\$600.00	0.7	\$420.00
Williams, Adam	Meet with T. Berland, J. Berry, B. Hartmann, K. Lauret, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the team's next steps related to Chapter 11 Filing.	\$500.00	0.3	\$150.00
Williams, Adam	Meet with L. McDonnell (Deloitte), J. Berry (Deloitte), J. Staiger (Deloitte), and other Deloitte team members on the recent Chapter 11 filing and possible implications for the 2018 Sears Audit	\$500.00	0.8	\$400.00
Yauch, Glenn	Review technical Deloitte guidance on bankruptcy filing and reporting.	\$600.00	0.5	\$300.00
Yauch, Glenn	Assess open engagement letters and billing codes.	\$600.00	0.5	\$300.00
Yauch, Glenn	Meet with J. Berry, L. McDonnell (Deloitte) regarding approach to audit following the chapter 11 filing.	\$600.00	1.0	\$600.00
10/16/2018				
Allen, Michael	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Berland, Taylor	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$400.00	1.4	\$560.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Berry, Jim	Meet with J. Staiger, S. Chang, A. Williams, K. Straub, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$600.00	0.5	\$300.00
Berry, Jim	Discuss developing plan for client Chapter 11 filing meeting with L. Pesa, D. Bradfield, K. Lauret, L. Weinert (Deloitte).	\$600.00	0.6	\$360.00
Billie, Jaclyn	Update Fair Value numbers for Fixed Asset Risk Assessment in order to compare to net book value due to bankruptcy filing.	\$200.00	1.9	\$380.00
Billie, Jaclyn	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Bougadis, Blake	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Bradfield, Derek	Discuss developing plan for client Chapter 11 filing meeting with L. Pesa, J. Berry, K. Lauret, L. Weinert (Deloitte).	\$600.00	0.6	\$360.00
Castellano, Carrie	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Chang, Stephen	Meet with J. Berry, J. Staiger, A. Williams, K. Straub, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$400.00	0.5	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Chang, Stephen	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$400.00	1.4	\$560.00
Chang, Stephen	Analyze the impact of the Chapter 11 bankruptcy filing on the Q3 10-Q disclosures.	\$400.00	2.3	\$920.00
Dixon, Teagan (TJ)	Call with M. Berggren (Deloitte) to discuss impact of bankruptcy on SOC reporting.	\$500.00	0.4	\$200.00
Fitzgerald, Connor	Meet with J. Berry, J. Staiger, S. Chang, A. Williams, K. Straub, C. McShane (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$300.00	0.5	\$150.00
Fitzgerald, Connor	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$500.00	1.4	\$700.00
Lauret, Kyle	Discuss developing plan for client Chapter 11 filing meeting with L. Pesa, J. Berry, D. Bradfield, L. Weinert (Deloitte).	\$500.00	0.6	\$300.00
Lauret, Kyle	Perform diligence to identify international services, emailed / gathered responses from approximately 72 Deloitte contacts.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with S. Brokke (Sears) regarding accounting for store closures.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with L. Weinert (Deloitte) and S. Brokke (Sears) regarding accounting for store closures.	\$500.00	0.9	\$450.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Lauret, Kyle	Assess Sears financial statement impacts of reorganization accounting guidance.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Meet with C. Fitzgerald, C. McShane (Deloitte) to discuss inventory controls.	\$400.00	1.0	\$400.00
Lonnemann, Malorie	Meet with K. Riordan (Deloitte) to discuss certain controls over journal entries as it relates to respective risks.	\$400.00	0.5	\$200.00
McManus, Joseph	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
McShane, Connor	Meet with J. Berry, J. Staiger, S. Chang, A. Williams, K. Straub, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$300.00	0.5	\$150.00
McShane, Connor	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
Nguyen, Donna	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Paul, Samantha	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$200.00	1.4	\$280.00
Pesa, Lauren	Discuss developing plan for client Chapter 11 filing meeting with J. Berry, D. Bradfield, K. Lauret, L. Weinert (Deloitte).	\$500.00	0.6	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Riordan, Katy	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
Sal, TANMOY	Participate in bankruptcy time and expense training call with Deloitte team.	\$80.00	1.0	\$80.00
Sorenson, Peter	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$300.00	1.4	\$420.00
Staiger, Jt	Accumulate potential accounting considerations for Company's third quarter 10-Q.	\$500.00	0.4	\$200.00
Staiger, Jt	Organize materials and content for upcoming team training on charging time associated with bankruptcy filing.	\$500.00	0.7	\$350.00
Staiger, Jt	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$500.00	1.4	\$700.00
Staiger, Jt	Meet with J. Berry, S. Chang, A. Williams, K. Straub, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Berry, J. Staiger, S. Chang, A. Williams, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$300.00	0.5	\$150.00
Weinert McDonnell, Lesley	Meet with K. Lauret (Deloitte) and S. Brokke (Sears) regarding accounting for store closures.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Review accounting literature related to reorganization accounting.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/16/2018				
Weinert McDonnell, Lesley	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte Audit Team members to discuss thoughts on Sears Town Hall led by Sears CEO on the Chapter 11 filing.	\$600.00	1.4	\$840.00
Weinert McDonnell, Lesley	Review memo describing engagement risk implications on the audit.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review financial statement disclosures of other Chapter 11 filers for potential relevance to Sears.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss developing plan for client Chapter 11 filing meeting with J. Berry, D. Bradfield, K. Lauret, L. Pesa (Deloitte).	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet held with J. Berry, L. McDonnell, J. Staiger, S. Chang, A. Williams, M. Lonnemann, K. Straub, C. McShane, C. Fitzgerald, C. Abrom, and M. Morawiec (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$600.00	0.5	\$300.00
Williams, Adam	Meet with J. Berry, J. Staiger, S. Chang, K. Straub, C. McShane, C. Fitzgerald (Deloitte) to discuss the logistics for charging time after Filing Chapter 11.	\$500.00	0.5	\$250.00
10/17/2018				
Berry, Jim	Review Q3 issues associated with the bankruptcy, including potential financial reporting issues that might arise after filing for Chapter 11.	\$600.00	2.3	\$1,380.00
Billie, Jaclyn	Review Fair Value numbers for fixed asset risk assessment in order to compare to net book value due to bankruptcy filing, and note further updates to be made.	\$200.00	3.6	\$720.00
Chang, Stephen	Consider ramifications of the Chapter 11 bankruptcy filing on the current year Audit.	\$400.00	2.8	\$1,120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/17/2018				
Collins, Bryan	Review 10K with regard to tax issues affecting possible bankruptcy transaction.	\$600.00	1.1	\$660.00
Hartmann, Becky	Research accounting for pension plan liabilities after filing Chapter 11 on the Deloitte Technical Library.	\$500.00	0.8	\$400.00
Hartmann, Becky	Review Sears Holdings November 21, 2014 Warrant Agreement and research Deloitte Technical Library for effects on classification of warrants between equity and liability as a result of Chapter 11 filing.	\$500.00	1.0	\$500.00
Hartmann, Becky	Research Deloitte Technical Library for how to account for pension plans liabilities after filing for Chapter 11 bankruptcy.	\$500.00	0.8	\$400.00
Jaiswal, Himanshu	Track and reconcile responses from tax professionals, confirm services are provided to the 50 entities that filed for bankruptcy.	\$80.00	0.6	\$48.00
Lauret, Kyle	Research debt accounting guidance to assess implications to Sears embedded derivatives.	\$500.00	0.2	\$100.00
Lauret, Kyle	Gather tax statement of work letters to accumulate for list of tax services being provided to Sears.	\$500.00	0.4	\$200.00
Lauret, Kyle	Assess Sears Hometown agreement bankruptcy filing clauses for accounting implications to Sears.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Meet with S. Chang, B. Hartmann, S. Paul, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$400.00	1.1	\$440.00
McShane, Connor	Perform portfolio valuation of Sears properties.	\$300.00	2.1	\$630.00
Paul, Samantha	Meet with S. Chang, B. Hartmann, M. Lonnemann, J. Staiger, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$200.00	1.1	\$220.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/17/2018				
Pesa, Lauren	Research possible accounting issues encountered in bankruptcy.	\$500.00	1.0	\$500.00
Rothstein, Louis	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Staiger, Jt	Discuss potential accounting topics as a result of the Chapter 11 filing with L. McDonnell (Deloitte).	\$500.00	0.4	\$200.00
Staiger, Jt	Discuss with A. Siegel (Deloitte) on applying bankruptcy best practices.	\$500.00	0.4	\$200.00
Staiger, Jt	Discuss potential accounting risks for the financial statements as a result of the Chapter 11 filing with L. McDonnell (Deloitte).	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with S. Chang, B. Hartmann, M. Lonnemann, S. Paul, L. Weinert, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$500.00	1.1	\$550.00
Straub, Kelsey	Research bankruptcy disclosures and other public company filings.	\$300.00	1.4	\$420.00
Straub, Kelsey	Gather Engagement Letters for each applicable Sears audit to submit to the courts for fee approval.	\$300.00	0.2	\$60.00
Weinert McDonnell, Lesley	Research accounting for debtor-in-possession financing.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with S. Chang, B. Hartmann, M. Lonnemann, S. Paul, J. Staiger, A. Williams (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Discuss potential accounting topics as a result of the Chapter 11 filing with J. Staiger (Deloitte).	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review memo regarding revenue recognition audit procedures.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/17/2018				
Williams, Adam	Meet with S. Chang, B. Hartmann, M. Lonnemann, S. Paul, J. Staiger, L. Weinert (Deloitte) to discuss the next steps related to Chapter 11 Filing, including researching disclosures.	\$500.00	1.1	\$550.00
10/18/2018				
Adam, Kristin	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Adorno, Dan	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Allen, Michael	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Allen, Michael	Prepare for bankruptcy update meeting and gather relevant materials (articles, accounting guidance) to be distributed to the team	\$200.00	0.4	\$80.00
Balester, Jennifer	Compose email to A. Williams (Deloitte) regarding time recording practices.	\$500.00	0.1	\$50.00
Balester, Jennifer	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Bandic, Alex	Discuss billing logistics with J. Staiger, A. Green, M. Morawiec, L. Weinert (Deloitte).	\$200.00	0.5	\$100.00
Berggren, Maureen	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Berland, Taylor	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Berry, Jim	Discuss current status of audit related work (including statutory audits and interim audit procedures) with B. Phelan (Sears).	\$600.00	0.6	\$360.00
Berry, Jim	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Berry, Jim	Discuss potential accounting/business implications due to Chapter 11 filing with A. Sasso, L. McDonnell, M. Sullivan, J. Staiger, J. Little (Deloitte).	\$600.00	1.1	\$660.00
Billie, Jaclyn	Close review notes on the fixed asset risk assessment, primarily within the comparison of fair value to net book value section.	\$200.00	3.7	\$740.00
Billie, Jaclyn	Update fixed asset risk assessment for fair value properties to ensure formulas are working properly.	\$200.00	0.3	\$60.00
Browning, Maria	Research financial statements for tax meeting.	\$300.00	2.1	\$630.00
Browning, Maria	Research the implications of chapter 11 filing on tax standards and requirements.	\$300.00	2.9	\$870.00
Candela, Kathleen	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Candela, Kathleen	Review the Sears Protection Company Puerto Rico report.	\$600.00	0.9	\$540.00
Candela, Kathleen	Review Sears Protection Company Puerto Rico likely error workpaper.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Chang, Stephen	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Chin, Jane	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Collins, Bryan	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	2.0	\$1,200.00
Dail, Amanda	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Drager, Christine	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Enkhbayar, Tuya	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Ernotte, Ann	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Fitzgerald, Connor	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Goncalves, Tony	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Hartmann, Becky	Review the first half of "Bankruptcies and Liquidations," a PWC accounting and auditing guide.	\$500.00	2.3	\$1,150.00
Hartmann, Becky	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Hermanson, Tom	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Hoffman, David	Attend tax meeting planning with E. Tzavelis (Deloitte Tax) and related team correspondence.	\$600.00	0.6	\$360.00
Hoye, Jim	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Hu, May	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Jain, Yash R	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$120.00	1.0	\$120.00
Jaiswal, Himanshu	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$80.00	1.0	\$80.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Kohn, Barry	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Lauret, Kyle	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Little, John	Discuss potential accounting/business implications due to Chapter 11 filing with A. Sasso, L. McDonnell, M. Sullivan, J. Berry, J. Staiger (Deloitte).	\$600.00	1.1	\$660.00
Mashburn, Brian	Participate (partial attendance) in bankruptcy time and expense training call with Deloitte team (43 attendees).	\$600.00	0.5	\$300.00
McShane, Connor	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Morawiec, Monika	Discuss billing logistics with J. Staiger, A. Green, A. Bandic, L. Weinert (Deloitte).	\$400.00	0.5	\$200.00
Morawiec, Monika	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Nanda, Priyanka	Draft and send email to the Deloitte Debt Center of Excellence Partner regarding the impact of the Bankruptcy on company debt.	\$160.00	1.4	\$224.00
Nguyen, Donna	Pull general ledger balances from Sears general ledger querying tool for store unit values.	\$200.00	0.6	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Nguyen, Donna	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Paul, Samantha	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Pesa, Lauren	Apply guidance against company scenarios to understand accounting scenarios to the bankruptcy presentation.	\$500.00	1.3	\$650.00
Pesa, Lauren	Conduct research for sears bankruptcy issues.	\$500.00	2.6	\$1,300.00
Pesa, Lauren	Review Deloitte Q&A's and other firm guides for bankruptcy related matters.	\$500.00	2.3	\$1,150.00
Redstrom, Kyle	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Riordan, Katy	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Rosi, Matthew	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Sasso, Anthony	Discuss potential accounting/business implications due to Chapter 11 with L. McDonnell, M. Sullivan, J. Berry, J. Staiger, J. Little (Deloitte).	\$600.00	1.1	\$660.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Smietanski, Meredith	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Sorenson, Peter	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Staiger, Jt	Develop team plan for time collection protocols.	\$500.00	0.5	\$250.00
Staiger, Jt	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Staiger, Jt	Discuss potential accounting/business implications due to Chapter 11 with A. Sasso, L. McDonnell, M. Sullivan, J. Berry, J. Little (Deloitte).	\$500.00	1.1	\$550.00
Staiger, Jt	Discuss billing logistics with A. Green, M. Morawiec, A. Bandic, L. Weinert (Deloitte).	\$500.00	0.5	\$250.00
Straub, Kelsey	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Sullivan, Mike	Discuss potential accounting/business implications due to Chapter 11 with A. Sasso, L. McDonnell, J. Berry, J. Staiger, J. Little (Deloitte).	\$600.00	1.1	\$660.00
Swiatkowski, John	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Tepper, Steve	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	0.8	\$400.00
Viray, Norell	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$300.00	1.0	\$300.00
Weinert McDonnell, Lesley	Research NASDAQ Stock Exchange listing requirements and implications of failure to comply with requirements.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
Weinert McDonnell, Lesley	Discuss potential accounting/business implications due to Chapter 11 with A. Sasso, J. Little, M. Sullivan, J. Berry, J. Staiger (Deloitte).	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Review client memo regarding February debt exchange.	\$600.00	0.4	\$240.00
Williams, Adam	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$500.00	1.0	\$500.00
Wolter, Devin	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$200.00	1.0	\$200.00
Yang, Shell	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$400.00	1.0	\$400.00
Yauch, Glenn	Draft email to Deloitte team related to time reporting requirements.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/18/2018				
Yauch, Glenn	Participate in team training meeting with J. Berry, L. McDonnell, B. Kohn (Deloitte), and other Deloitte team members on recording time and expense while under bankruptcy.	\$600.00	1.0	\$600.00
10/19/2018				
Berry, Jim	Discuss next steps for audit with L. McDonnell (Deloitte) following meeting with R. Riecker (Sears).	\$600.00	0.3	\$180.00
Berry, Jim	Meet with L. McDonnell (Deloitte) regarding the next steps for the audit following Chapter 11 filing.	\$600.00	0.3	\$180.00
Berry, Jim	Discuss with L. McDonnell (Deloitte) and R. Riecker (Sears) regarding Chapter 11 filing and overall impact on the base audit.	\$600.00	0.7	\$420.00
Berry, Jim	Discuss with L. McDonnell (Deloitte) and R. Riecker (Sears) further regarding Chapter 11 filing and impact on the base audit, specifically next steps and action items.	\$600.00	0.7	\$420.00
Browning, Maria	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$300.00	0.8	\$240.00
Browning, Maria	Discuss corporate history an financial statements with T. Hermanson, B. Collins, D. Hoffman, E. Tzavelis, S. Fielding (Deloitte).	\$300.00	1.3	\$390.00
Browning, Maria	Update the quarterly SHC tax update slide deck based on implications of the bankruptcy.	\$300.00	2.6	\$780.00
Browning, Maria	Incorporate Deloitte Partner notes into the quarterly SHC tax update slide deck.	\$300.00	2.9	\$870.00
Candela, Kathleen	Clear review notes on Sears Protection Company Puerto Rico Deferred Revenue workpaper.	\$600.00	0.7	\$420.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/19/2018				
Collins, Bryan	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$600.00	0.8	\$480.00
Collins, Bryan	Review 10K and organizational charts to assess potential tax issues in bankruptcy.	\$600.00	1.1	\$660.00
Collins, Bryan	Discuss corporate history an financial statements with T. Hermanson, M. Browning, D. Hoffman, E. Tzavelis, S. Fielding (Deloitte).	\$600.00	1.3	\$780.00
Fielding, Stephen	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$400.00	0.8	\$320.00
Fielding, Stephen	Discuss corporate history an financial statements with T. Hermanson, B. Collins, D. Hoffman, E. Tzavelis, M. Browning (Deloitte).	\$400.00	1.3	\$520.00
Fitzgerald, Connor	Meet with S. Paul (Deloitte) regarding additional required considerations of SHC bankruptcy in relations to the Inventory valuation testing.	\$300.00	1.0	\$300.00
Hartmann, Becky	Review the latter half of "Bankruptcies and Liquidations," a PWC accounting and auditing guide.	\$500.00	1.2	\$600.00
Hartmann, Becky	Review Sears Chapter 11 bankruptcy filing documents.	\$500.00	0.4	\$200.00
Hermanson, Tom	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$600.00	0.8	\$480.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/19/2018				
Hermanson, Tom	Discuss corporate history and financial statements with B. Collins, D. Hoffman, E. Tzavelis, S. Fielding, M. Browning (Deloitte).	\$600.00	1.3	\$780.00
Hoffman, David	Review select bankruptcy case background in preparation for tax meeting.	\$600.00	0.7	\$420.00
Hoffman, David	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$600.00	0.8	\$480.00
Hoffman, David	Discuss corporate history and financial statements with T. Hermanson, B. Collins, E. Tzavelis, S. Fielding, M. Browning (Deloitte).	\$600.00	1.3	\$780.00
Lauret, Kyle	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$500.00	0.8	\$400.00
Paul, Samantha	Meet with C. Fitzgerald (Deloitte) regarding additional required considerations of SHC bankruptcy in relations to the Inventory valuation testing.	\$200.00	1.0	\$200.00
Pesa, Lauren	Align guidance in the bankruptcy presentation.	\$500.00	2.9	\$1,450.00
Pesa, Lauren	Prepare outline of bankruptcy presentation to management on bankruptcy accounting matters.	\$500.00	2.9	\$1,450.00
Pesa, Lauren	Challenge the guidance asserted in the bankruptcy presentation with additional authoritative sources.	\$500.00	1.3	\$650.00
Sasso, Anthony	Draft email follow up with various team members regarding planning for 10-23 call with client.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/19/2018				
Staiger, Jt	Discuss (partial) with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking p	\$500.00	0.5	\$250.00
Staiger, Jt	Perform research on billings and collections prior to petition date.	\$500.00	0.6	\$300.00
Staiger, Jt	Investigate matters related to Chapter 11 process and next steps of financial statement filings.	\$500.00	1.0	\$500.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears) regarding Chapter 11 filing and impact on audit.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Discuss next steps for audit with J. Berry (Deloitte) following debrief meeting with R. Riecker (Sears).	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Discuss (partial) with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking p	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Research Chapter 11 filings for potential relevance to Sears.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss Chapter 11 filing and impact on audit with J. Berry (Deloitte) and R. Riecker (Sears).	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Discuss accounting for store closures with S. Brokke (Sears).	\$600.00	0.7	\$420.00
Williams, Adam	Discuss with B. Collins, D. Hoffman, L. McDonnell (Deloitte), and other Deloitte Tax and Audit team members to discuss income tax implications of bankruptcy filing and coordinate logistics and topics of meeting with Sears tax department taking place the f	\$500.00	0.8	\$400.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/20/2018				
Berry, Jim	Call with L. McDonnell, D. Bradfield, L. Pesa, J. Staiger (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$600.00	0.6	\$360.00
Berry, Jim	Review agendas and project plan details for upcoming meetings with Sears accounting personnel to discuss requirements for reporting and matters to be considering relating to upcoming financial reporting requirements.	\$600.00	1.1	\$660.00
Bradfield, Derek	Call with J. Berry, L. McDonnell, L. Pesa, J. Staiger (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$600.00	0.6	\$360.00
Browning, Maria	Update tax team plan PowerPoint deck for tax meeting following the bankruptcy filing.	\$300.00	0.8	\$240.00
Browning, Maria	Update tax team PowerPoint deck for the tax meeting for additional comments received.	\$300.00	1.1	\$330.00
Browning, Maria	Update tax team PowerPoint slide deck for tax meeting with SHC.	\$300.00	1.4	\$420.00
Browning, Maria	Update tax team PowerPoint slide deck for tax meeting 10/20.	\$300.00	2.1	\$630.00
Collins, Bryan	Review revised PowerPoint tax plan presentation for meeting with Sears tax personnel.	\$600.00	0.9	\$540.00
Collins, Bryan	Review tax planning PowerPoint presentation for meeting with Sears tax personnel.	\$600.00	1.2	\$720.00
Lauret, Kyle	Prepare tax PowerPoint slides for bankruptcy kickoff meeting.	\$500.00	2.4	\$1,200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/20/2018				
Pesa, Lauren	Call with J. Berry, L. McDonnell, D. Bradfield, J. Staiger (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$500.00	0.6	\$300.00
Staiger, Jt	Call with J. Berry, L. McDonnell, D. Bradfield, L. Pesa (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$500.00	0.6	\$300.00
Weinert McDonnell, Lesley	Call with J. Berry, D. Bradfield, L. Pesa, J. Staiger (Deloitte) to discuss preparation for the meeting with Sears related to accounting and other business implications due to Chapter 11 filing.	\$600.00	0.6	\$360.00
10/21/2018				
Browning, Maria	Update tax planning slide deck for tax meeting for additional comments received.	\$300.00	1.1	\$330.00
Fielding, Stephen	Prepare tax restructuring overview PowerPoint slides for presentation.	\$400.00	2.8	\$1,120.00
10/22/2018				
Berry, Jim	Travel from Dallas, TX to Chicago, IL.	\$600.00	2.2	\$1,320.00
Bougadis, Blake	Add references for each engagement letter and statement of work related to tax services currently being provided by Deloitte US firms to update Deloitte work summary.	\$200.00	0.9	\$180.00
Bradfield, Derek	Meet with T. Hermanson, L. Pesa, R. Young, L. McDonnell, J. Staiger (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/22/2018				
Fielding, Stephen	Meet with D. Meyer, E. Fellner (Sears) and T. Hermanson, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$400.00	2.0	\$800.00
Hermanson, Tom	Meet with D. Bradfield, L. Pesa, R. Young, L. McDonnell, J. Staiger (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$600.00	0.6	\$360.00
Hermanson, Tom	Meet with D. Meyer, E. Fellner (Sears) and S. Fielding, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$600.00	2.0	\$1,200.00
Hoffman, David	Meet with D. Meyer, E. Fellner (Sears) and S. Fielding, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$600.00	2.0	\$1,200.00
Jaiswal, Himanshu	Reconcile responses from tax professionals to check whether providing services to the 50 entities that filed for bankruptcy.	\$80.00	0.2	\$16.00
Lauret, Kyle	Analyze current debt profile to develop understanding to assess accounting implications.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$500.00	0.6	\$300.00
Lauret, Kyle	Draft PowerPoint slides with use of Deloitte bankruptcy guidance for bankruptcy kickoff meeting.	\$500.00	0.9	\$450.00
Lauret, Kyle	Meet with L. McDonnell, J. Staiger (Deloitte) and R. Phelan, S. Brokke, J. Drosopolous (Sears) to formulate strategy for bankruptcy working session meeting.	\$500.00	1.1	\$550.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/22/2018				
Nanda, Priyanka	Perform debt classification review as part of the third quarter debt transactions documentation.	\$160.00	0.3	\$48.00
Nanda, Priyanka	Perform debt issuance cost review of the treatment per the accounting standard guidance.	\$160.00	0.2	\$32.00
Patni, PARIDHI	Meet with the V. Srividya, K. Riordan (Deloitte) to discuss time and expense reporting under bankruptcy guidelines.	\$80.00	0.3	\$24.00
Pesa, Lauren	Meet with T. Hermanson, D. Bradfield, R. Young, L. McDonnell, J. Staiger (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$500.00	0.6	\$300.00
Pesa, Lauren	Research bankruptcy related best practices and complexities encountered.	\$500.00	2.6	\$1,300.00
Riordan, Katy	Prepare for initial time and expense reporting training for the United States India team.	\$300.00	0.8	\$240.00
Riordan, Katy	Meet with the P. Patni, V. Srividya (Deloitte) to discuss time and expense reporting under bankruptcy guidelines.	\$300.00	0.3	\$90.00
Rosi, Matthew	Review Bankruptcy Press Release Q2'18.	\$200.00	1.1	\$220.00
Sasso, Anthony	Discuss with L. McDonnell (Deloitte) regarding bankruptcy implications to Company's accounting.	\$600.00	0.4	\$240.00
Sasso, Anthony	Plan for client meeting regarding the risks surrounding bankruptcy.	\$600.00	0.7	\$420.00
Srividya, VIDYA	Meet with the P. Patni, K. Riordan (Deloitte) to discuss time and expense reporting under bankruptcy guidelines.	\$80.00	0.3	\$24.00
Staiger, Jt	Meet with L. McDonnell, K. Lauret (Deloitte) and R. Phelan, S. Brokke, J. Drosopolous (Sears) to formulate strategy for bankruptcy working session meeting.	\$500.00	1.1	\$550.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/22/2018				
Staiger, Jt	Meet with D. Meyer, E. Fellner (Sears) and S. Fielding, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$500.00	2.0	\$1,000.00
Staiger, Jt	Discuss with M. Roakes (Sears) the billing history with Sears Holdings Corporation.	\$500.00	0.2	\$100.00
Staiger, Jt	Meet with T. Hermanson, D. Bradfield, L. Pesa, R. Young, L. McDonnell (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$500.00	0.6	\$300.00
Straub, Kelsey	Summarize all Deloitte's open engagement letters for our auditor retention application file	\$300.00	0.8	\$240.00
Treiber, John	Call with L. Smith (Deloitte) regarding form and content of potential Deloitte audit opinions and consents while Sears is under chapter 11 proceedings	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss with L. McDonnell (Deloitte) regarding bankruptcy implications to Company's accounting.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte), and other Deloitte seniors and staff to assess status across the key focus areas of the audit, inclusive of management controls.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with T. Hermanson, D. Bradfield, L. Pesa, R. Young, J. Staiger (Deloitte) to discuss protocol and policies for proposed nonrecurring tax services related to bankruptcy.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/22/2018				
Weinert McDonnell, Lesley	Review Sears Board of Directors meeting materials (over 300 pages) addressing Chapter 11 process and issues identified.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Meet with K. Lauret, J. Staiger (Deloitte) and R. Phelan, S. Brokke, J. Drosopolous (Sears) to formulate strategy for bankruptcy working session meeting.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Review of meeting materials for Sears Board of Directors (over 300 pages) addressing Chapter 11 process and issues identified.	\$600.00	1.4	\$840.00
Weinert McDonnell, Lesley	Meet with D. Meyer, E. Fellner (Sears) and S. Fielding, D. Hoffman, L. McDonnell and J. Staiger (Deloitte) to analyze tax implications of bankruptcy filing.	\$600.00	2.0	\$1,200.00
10/23/2018				
Berry, Jim	Meet with. McDonnell, J. Staiger, K. Lauret, R. Hartmann, A. Williams, T. Berland, S. Chang (Deloitte) to discuss weekly leadership updates inclusive of drafted engagement letters.	\$600.00	0.6	\$360.00
Berry, Jim	Discuss with L. McDonnell, J. Staiger, K. Lauret (Deloitte) regarding accounting for real estate, trade names, and required statutory audit procedures.	\$600.00	0.9	\$540.00
Berry, Jim	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Billie, Jaclyn	Review and filter of interested parties listing and Contingent Liability Report to check whether interested parties have legal matters outstanding from Q2.	\$200.00	0.2	\$40.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/23/2018				
Bougadis, Blake	Analyze and consolidate list of interested parties for bankruptcy, this was quantified by vendors fiscal 2018 spending and rollforward spending data.	\$200.00	2.1	\$420.00
Bradfield, Derek	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Hartmann, Becky	Research bankruptcy matters related to SHC's pension plans and required remeasurements.	\$500.00	0.7	\$350.00
Hartmann, Becky	Review pension and Pension Benefit Guaranty Corporation documentation sent by the pension and Pension Benefit Guaranty Corporation Deloitte experts.	\$500.00	0.7	\$350.00
Hartmann, Becky	Review "Bankruptcy Matters" Deloitte Resource presented to Sears Holdings management and related accounting topics.	\$500.00	0.9	\$450.00
Hartmann, Becky	Draft history of pension plans prior to call with a Deloitte expert on pension considerations during a bankruptcy.	\$500.00	1.1	\$550.00
Hermanson, Tom	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Jain, Yash R	Review debt narrative with Y. Jain (Deloitte) for the clarification on JPP, LLC Cascade Loan 2018.	\$120.00	0.2	\$24.00
Lauret, Kyle	Determine strategy to perform conflict checks of interested parties for reappointment.	\$500.00	0.7	\$350.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/23/2018				
Lauret, Kyle	Discuss with J. Berry, L. McDonnell, J. Staiger (Deloitte) regarding accounting for real estate, trade names, and required statutory audit procedures.	\$500.00	0.9	\$450.00
Lauret, Kyle	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$500.00	2.7	\$1,350.00
Mallaro, Brian	Discuss (partial) bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Berry, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.5	\$1,500.00
Morawiec, Monika	Meet with L. McDonnell, E. Biegalski, J. Staiger (Deloitte) to analyze time collection protocols related to bankruptcy.	\$400.00	0.2	\$80.00
Nanda, Priyanka	Review debt narrative with Y. Jain (Deloitte) for the clarification on JPP, LLC Cascade Loan 2018.	\$160.00	0.2	\$32.00
Pesa, Lauren	Present at a live workshop session related to technical accounting considerations for bankruptcy matters.	\$500.00	2.2	\$1,100.00
Pesa, Lauren	Strategize with A. Sasso, M. Sullivan (Deloitte) to prepare for client meeting related to financial reporting requirements under chapter 11 bankruptcy.	\$500.00	0.8	\$400.00
Sasso, Anthony	Strategize with L. Pesa, M. Sullivan (Deloitte) to prepare for client meeting related to financial reporting requirements under chapter 11 bankruptcy.	\$600.00	0.8	\$480.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/23/2018				
Sasso, Anthony	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Staiger, Jt	Review Sears Board materials and bankruptcy presentations made to the Court as part of Chapter 11 process.	\$500.00	1.0	\$500.00
Staiger, Jt	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$500.00	2.7	\$1,350.00
Staiger, Jt	Meet with L. McDonnell, E. Biegalski, M. Morawiec (Deloitte) to analyze time collection protocols related to bankruptcy.	\$500.00	0.2	\$100.00
Staiger, Jt	Review engagement letters and engagement letter summary associated with retention application.	\$500.00	0.2	\$100.00
Sullivan, Mike	Review materials to prepare for discussion in client meeting.	\$600.00	0.5	\$300.00
Sullivan, Mike	Strategize with A. Sasso, L. Pesa (Deloitte) to prepare for client meeting related to financial reporting requirements under chapter 11 bankruptcy.	\$600.00	0.8	\$480.00
Sullivan, Mike	Discuss (partial) bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Berry, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	1.7	\$1,020.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/23/2018				
Weinert McDonnell, Lesley	Discuss with J. Berry, J. Staiger, K. Lauret (Deloitte) regarding accounting for real estate, trade names, and required statutory audit procedures.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Discuss bankruptcy matters and accounting issues with J. Goodin, J. Butz, J. Drosopolous, S. Brokke, L. Meerschaert, J. Eichner, K. Stopen, M. Huron, T. Wilczak (Sears) and J. Staiger, L. McDonnell (Deloitte), other Deloitte team members.	\$600.00	2.7	\$1,620.00
Weinert McDonnell, Lesley	Meet with E. Biegalski, M. Morawiec, J. Staiger (Deloitte) to analyze time collection protocols related to bankruptcy.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Research accounting requirements for interim pension remeasurement.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Research accounting literature regarding impairment of intangible assets and goodwill during bankruptcy.	\$600.00	0.3	\$180.00
Williams, Adam	Review PowerPoint deck outlining chapter 11 bankruptcy process and related accounting and financial reporting disclosure implications.	\$500.00	0.3	\$150.00
10/24/2018				
Allen, Michael	Research Edgar SEC database to find SEC comment letters to Sears because Deloitte is required to document when a client receives an SEC comment letter.	\$200.00	1.4	\$280.00
Bougadis, Blake	Analyze consolidated vendors list with spending data and cross-referenced vendors names with project blue retention list provided by Sears.	\$200.00	2.9	\$580.00
Bougadis, Blake	Analyze consolidated vendors listing with spending data and also cross-referenced vendors names with project blue retention list provided by Sears.	\$200.00	3.1	\$620.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/24/2018				
Hartmann, Becky	Meet with J. Rosenbaum, S. Cady, L. McDonnell (Deloitte) to discuss possible outcomes of pension plans as a result of a Chapter 11 filing, and the PBGC's involvement in plan terminations.	\$500.00	0.5	\$250.00
Hartmann, Becky	Research of pension bankruptcy matters using Deloitte research resources.	\$500.00	0.7	\$350.00
Lauret, Kyle	Review SEC comment letter documentation related to correspondence between SEC staff and SEC filers.	\$500.00	0.4	\$200.00
Lauret, Kyle	Perform conflict checks of interested parties for reappointment.	\$500.00	1.9	\$950.00
Lonnemann, Malorie	Analyze Sears Holdings 2018 materiality to assess whether changes are required given restructuring plan from the bankruptcy filing.	\$400.00	0.9	\$360.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	1.4	\$420.00
Rosi, Matthew	Review updated vendor procedures and protocol due to the bankruptcy announcement.	\$200.00	0.8	\$160.00
Staiger, Jt	Research engagement economics pre and post bankruptcy filing.	\$500.00	1.0	\$500.00
Staiger, Jt	Meet with M. Rothchild, K. Straub (Deloitte) to discuss the status of Sears engagements and fee collection.	\$500.00	0.6	\$300.00
Straub, Kelsey	Meet with J. Staiger, M. Rothchild (Deloitte) to discuss the status of Sears engagements and fee collection.	\$300.00	0.6	\$180.00
Taylor, Mike	Meet with L. McDonnell, A. Williams (Deloitte) to discuss the impact of the bankruptcy filing on Sears Holdings' tradenames and goodwill for the 2018 audit.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Out of Scope Audit Services

10/24/2018

Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) to discuss accounting requirements related to pension liabilities during Chapter 11.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears) to discuss reporting requirements for monthly Chapter 11 filings.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with M. Taylor, A. Williams (Deloitte) to discuss the impact of the bankruptcy filing on Sears Holdings' tradenames and goodwill for the 2018 audit.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with J. Rosenbaum, S. Cady, R. Hartmann (Deloitte) to discuss possible outcomes of pension plans as a result of a Chapter 11 filing, and the PBGC's involvement in plan terminations.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Research accounting implications and process required for Statement of Financial Affairs and Statement of Assets and Liabilities.	\$600.00	0.5	\$300.00
Williams, Adam	Meet with M. Taylor, L. McDonnell (Deloitte) to discuss the impact of the bankruptcy filing on Sears Holdings' tradenames and goodwill for the 2018 audit.	\$500.00	0.4	\$200.00

10/25/2018

Bougadis, Blake	Finish assessment of consolidated AP vendors for conflict checklist by creating a clean list of vendor matches.	\$200.00	1.1	\$220.00
Candela, Kathleen	Review engagement letter for Sears Protection Company.	\$600.00	0.3	\$180.00
Candela, Kathleen	Clear review notes on revenue workpaper.	\$600.00	0.2	\$120.00
Candela, Kathleen	Review and sign off on audit planning tool- Internal Controls, Planning.	\$600.00	0.3	\$180.00
Candela, Kathleen	Review of extrapolation workpaper for evaluation of misstatements for Q3.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/25/2018				
Hartmann, Becky	Meet with J. Drosopoulos, J. Eichner (Sears), and L. McDonnell (Deloitte) to debrief Sears on Deloitte's meeting with Deloitte pension bankruptcy / PBGC experts and to discuss Q3'2018 pension accounting matters.	\$500.00	0.6	\$300.00
Hartmann, Becky	Travel from Deloitte Chicago office to Sears office for meeting with the client on pension.	\$500.00	0.8	\$400.00
Hartmann, Becky	Research other companies' 10-Q / 10-K filings who filed for Chapter 11, specifically pertaining to the classification of the pension obligation as a liability subject to compromise or not a liability subject to compromise.	\$500.00	1.0	\$500.00
Jain, Yash R	Amend debt agreement (JPP - Cascade Consolidated loan and Third Amended and restated credit agreement) based on K. Lauret's (Deloitte) notes.	\$120.00	0.8	\$96.00
Lauret, Kyle	Meet with L. McDonnell (Deloitte) regarding accounting impact of rejected protection agreements in Chapter 11 on goodwill and intangible assets.	\$500.00	0.5	\$250.00
Lauret, Kyle	Prepare for debt bankruptcy meeting by developing slides, researching accounting topics to be discussed.	\$500.00	0.7	\$350.00
Lauret, Kyle	Determine strategy to perform conflict checks of interested parties for reappointment.	\$500.00	1.2	\$600.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	1.6	\$480.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and L. McDonnell, K. Lauret, J. Berry (Deloitte) on Chapter 11 implications related to debt.	\$600.00	1.2	\$720.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/25/2018				
Weinert McDonnell, Lesley	Meet with J. Drosopoulos, J. Eichner (Sears), and R. Hartmann (Deloitte) to debrief Sears on Deloitte's meeting with Deloitte pension bankruptcy / PBGC experts and to discuss Q3'2018 pension accounting matters.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with L. Meerschaert (Sears) to discuss tax implications of bankruptcy and emergence.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Review accounting literature related to accounting for lease terminations and debt modifications.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Research accounting and disclosure requirements related to pension remeasurement and presentation of underfunded obligations.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) to discuss accounting requirements related to rejected leases during Chapter 11.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with K. Lauret (Deloitte) regarding accounting impact of rejected protection agreements in Chapter 11 on goodwill and intangible assets.	\$600.00	0.5	\$300.00
10/26/2018				
Berland, Taylor	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and L. McDonnell, K. Lauret, J. Berry (Deloitte) on Chapter 11 implications related to debt.	\$400.00	1.2	\$480.00
Berry, Jim	Meet with L. McDonnell (Deloitte) regarding bankruptcy administrative and advisory services.	\$600.00	0.3	\$180.00
Berry, Jim	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and L. McDonnell, K. Lauret, T. Berland (Deloitte) on Chapter 11 implications related to debt.	\$600.00	1.2	\$720.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/26/2018				
Bougadis, Blake	Meet with K. Lauret, C. McShane (Deloitte) on the conflict checklist for cash in advance vendors.	\$200.00	0.3	\$60.00
Bougadis, Blake	Draft a clean final list of significant vendors after expansion of beneficiary detail for cash in advance vendors.	\$200.00	1.4	\$280.00
Bougadis, Blake	Assess client year to date data on cash in advance vendors to use for conflict comparison for Kmart and Sears.	\$200.00	3.8	\$760.00
Candela, Kathleen	Meet with L. McDonnell, S. Pinto, A. Williams, M. Lonnemann (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$600.00	0.4	\$240.00
Fitzgerald, Connor	Perform incremental procedures for the Sears audit to update going concern consultation for Sears bankruptcy considerations.	\$300.00	1.8	\$540.00
Lauret, Kyle	Meet with B. Bougadis, C. McShane (Deloitte) on the conflict checklist for cash in advance vendors.	\$500.00	0.3	\$150.00
Lauret, Kyle	Prepare with L. McDonnell (Deloitte) for meeting with Sears client to discuss bankruptcy related matters.	\$500.00	0.6	\$300.00
Lauret, Kyle	Prepare for debt bankruptcy meeting by developing PowerPoint slides.	\$500.00	0.7	\$350.00
Lauret, Kyle	Prepare for debt bankruptcy meeting by researching accounting topics to be discussed.	\$500.00	0.8	\$400.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and L. McDonnell, T. Berland, J. Berry (Deloitte) on Chapter 11 implications related to debt.	\$500.00	1.2	\$600.00
Little, John	Prepare for interview with Blackbriar, Sears shoe brand.	\$600.00	1.5	\$900.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/26/2018				
Lonnemann, Malorie	Meet (partial) with S. Pinto, C. Fitzgerald (Deloitte) to analyze impacts of Sears Chapter 11 filing on Sears Reinsurance 2017 statutory audit and update on process of the audit to date.	\$400.00	0.4	\$160.00
Lonnemann, Malorie	Meet with L. McDonnell, S. Pinto, K. Candela, A. Williams (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$400.00	0.4	\$160.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	2.6	\$780.00
McShane, Connor	Meet with B. Bougadis, K. Lauret (Deloitte) on the conflict checklist for cash in advance vendors.	\$300.00	0.3	\$90.00
Pinto, Sarah	Meet with L. McDonnell, K. Candela, A. Williams, M. Lonnemann (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) regarding bankruptcy administrative and advisory services.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Prepare with K. Lauret (Deloitte) for meeting with Sears client to discuss bankruptcy related matters.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with S. Pinto, K. Candela, A. Williams, M. Lonnemann (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Research accounting for debt restructuring and modifications during Chapter 11.	\$600.00	0.8	\$480.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/26/2018				
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos, L. Valentino, M. Huron, M. Brotnow, J. Goodin, K. Stopen (Sears) and K. Lauret, T. Berland, J. Berry (Deloitte) on Chapter 11 implications related to debt.	\$600.00	1.2	\$720.00
Williams, Adam	Meet with L. McDonnell, S. Pinto, K. Candela, M. Lonnemann (Deloitte) to analyze impacts of Sears Chapter 11 filing on 2017 statutory audits to be issued in the near future.	\$500.00	0.4	\$200.00
10/29/2018				
Allen, Michael	Draft bankruptcy workplan highlighting key areas of the audit that our subject to change due to the client filing for bankruptcy	\$200.00	0.2	\$40.00
Allen, Michael	Create Sears Holdings Bankruptcy workplan on excel.	\$200.00	2.9	\$580.00
Berry, Jim	Meet with L. McDonnell (Deloitte) and B. Phelan, J. Drosopoulos, S. Brokke (Sears) regarding required procedural matters for bankruptcy administrative services.	\$600.00	0.4	\$240.00
Bougadis, Blake	Analyze the lease agreements and purchase and sale agreements for Baytown and Salt Lake in order to properly assess their sale-leaseback classification.	\$200.00	3.5	\$700.00
Bougadis, Blake	Apply text recognition technology to purchase and sale agreements in order to properly search for terms.	\$200.00	0.5	\$100.00
Jain, Yash R	Analyze and Assess embedded derivatives for Third amendment and re-stated credit agreement.	\$120.00	2.3	\$276.00
Lauret, Kyle	Draft instructions to prepare engagement letter for bankruptcy accounting advisory services.	\$500.00	0.7	\$350.00
Lauret, Kyle	Review bankruptcy accounting advisory services engagement letter.	\$500.00	0.9	\$450.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/29/2018				
Lauret, Kyle	Research bankruptcy accounting guidance through use of Deloitte resources to identify potential areas of audit interest.	\$500.00	1.3	\$650.00
Lauret, Kyle	Amend Citibank co-branded credit card transaction accounting memo to include footnotes regarding revenue recognition criteria.	\$500.00	3.1	\$1,550.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	1.4	\$420.00
McShane, Connor	Prepare Baytown, TX Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	2.4	\$720.00
Straub, Kelsey	Prepare the engagement letter for Deloitte's bankruptcy advisory services	\$300.00	1.9	\$570.00
Straub, Kelsey	Review relevant bankruptcy guidance and literature on liabilities subject to compromise in order to understand the Company's debt classifications	\$300.00	3.1	\$930.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) and B. Phelan, J. Drosopoulos, S. Brokke (Sears) regarding required procedural matters for bankruptcy administrative services.	\$600.00	0.4	\$240.00
10/30/2018				
Berry, Jim	Discuss with T. Berland and B. Garrett (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$600.00	0.8	\$480.00
Berry, Jim	Meet with J. Staiger, J. Treiber, L. McDonnell (Deloitte), and other Partners, Senior Managers, and Office of General Counsel to discuss client request for Deloitte workpapers.	\$600.00	0.5	\$300.00
Bougadis, Blake	Analyze the lease agreements and purchase and sale agreements for Salt Lake in order to assess the sale-leaseback classification.	\$200.00	1.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/30/2018				
Bougadis, Blake	Analyze the lease agreements and purchase and sale agreements for Baytown in order to assess the sale-leaseback classification.	\$200.00	1.9	\$380.00
Chang, Stephen	Compose agenda for meeting with management on bankruptcy impact on leases.	\$400.00	3.1	\$1,240.00
Hartmann, Becky	Meet with J. Drosopoulos, J. Eichner (Sears) on obtaining dollar amounts of pension plans settlements for Q3'2018 remeasurement.	\$500.00	0.2	\$100.00
Jain, Yash R	Review the prepayment clauses and the impact on the Embedded Derivatives with P. Nanda (Deloitte).	\$120.00	0.2	\$24.00
Jaiswal, Himanshu	Reconcile Company hierarchy chart from Human Resources with the 52 debtor entities.	\$80.00	0.9	\$72.00
Jaiswal, Himanshu	Reconcile Company hierarchy chart from Human Resources with the 52 debtor entities and draft questions for client.	\$80.00	2.2	\$176.00
Lauret, Kyle	Close notes on Citibank co-branded credit card transaction accounting memo.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review engagement letter for bankruptcy accounting advisory services.	\$500.00	0.8	\$400.00
Lauret, Kyle	Prepare materials to receive preapproval for bankruptcy related tax, advisory and accounting advisory services.	\$500.00	1.1	\$550.00
Lauret, Kyle	Prepare matrix of bankruptcy accounting and reporting matters including identifying engagement team responsibilities and timing.	\$500.00	3.4	\$1,700.00
Lauret, Kyle	Meet with J. Staiger, J. Treiber, L. McDonnell (Deloitte), other Deloitte Partners, Senior Managers, and Office of General Counsel discussing client request for Deloitte workpapers.	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/30/2018				
Lauret, Kyle	Meet with S. Brokke, J. Drosopolous (Sears) and L. McDonnell, J. Staiger (Deloitte) to discuss update on bankruptcy accounting and reporting matters.	\$500.00	0.6	\$300.00
Lauret, Kyle	Prepare (including researching guidance) for meeting with client to discuss lease related bankruptcy topics.	\$500.00	0.6	\$300.00
McShane, Connor	Prepare Baytown, TX Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	2.1	\$630.00
Nanda, Priyanka	Review the prepayment clauses and the impact on the Embedded Derivatives with Y. Jain (Deloitte).	\$160.00	0.2	\$32.00
Staiger, Jt	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$500.00	0.8	\$400.00
Staiger, Jt	Analyze prior audit planning considerations in light of the Chapter 11 filing.	\$500.00	1.5	\$750.00
Staiger, Jt	Meet with J. Treiber, L. McDonnell (Deloitte), other Deloitte Partners, Senior Managers, and Office of General Counsel discussing client request for Deloitte workpapers.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with S. Brokke, J. Drosopolous (Sears) and K. Lauret, L. McDonnell (Deloitte) to discuss update on bankruptcy accounting and reporting matters.	\$500.00	0.6	\$300.00
Straub, Kelsey	Reassess the audit team's list of account balances to test for the 2018 audit based on the impacts bankruptcy had on each balance	\$300.00	0.9	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/30/2018				
Straub, Kelsey	Review relevant bankruptcy guidance and literature on debt in order to determine classification of short-term, long-term, or liability subject to compromise	\$300.00	2.6	\$780.00
Treiber, John	Meet with J. Staiger, L. McDonnell (Deloitte), other Deloitte Partners, Senior Managers, and Office of General Counsel discussing client request for Deloitte workpapers.	\$600.00	0.5	\$300.00
Treiber, John	Discuss with J. Berry and T. Berland (Deloitte) and other Deloitte employees to consider refinement in identified audit risk areas after the Company's filing of Bankruptcy under Chapter 11.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopolous (Sears) and K. Lauret, J. Staiger (Deloitte) to discuss update on bankruptcy accounting and reporting matters.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review 3rd quarter issues list and research regarding change in segments due to new Chief Operating Decision Maker.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears) regarding tax modeling of potential transactions and compilation of schedules of assets and liabilities and statements of financial affairs.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review engagement letter and legal considerations related to bankruptcy accounting and reporting advisory services.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) regarding accounting for protection agreements and impact on intangible asset valuation during Chapter 11.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review required pre-approval materials to be presented to Sears audit committee.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/30/2018				
Weinert McDonnell, Lesley	Meet with J. Staiger, J. Treiber (Deloitte), other Deloitte Partners, Senior Managers, and Office of General Counsel discussing client request for Deloitte workpapers.	\$600.00	0.5	\$300.00
10/31/2018				
Berry, Jim	Travel time in Dallas, TX to Hoffman Estates (Sears) for meetings on audit and bankruptcy related matters.	\$600.00	2.1	\$1,260.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret (Deloitte) to assess planning and risk assessment due to change in facts and circumstances (bankruptcy).	\$600.00	2.9	\$1,740.00
Bougadis, Blake	Analyze sale-leaseback transactions for Salt Lake.	\$200.00	1.3	\$260.00
Bougadis, Blake	Analyze sale-leaseback transactions for Baytown.	\$200.00	1.4	\$280.00
Bougadis, Blake	Analyze sale-leaseback transactions with A. Williams, C. McShane (Deloitte).	\$200.00	0.2	\$40.00
Chang, Stephen	Meet with J. Drosopoulos, S. Brokke, M. Wiseman, K. Stopen (Sears) and L. McDonnell, L. Pesa, K. Lauret (Deloitte) on impact of Chapter 11 filing on Leases.	\$400.00	1.1	\$440.00
Hartmann, Becky	Review the email received from the US National Office of General Counsel Preservation regarding preserving documents related to Sears Holdings Corporation.	\$500.00	0.9	\$450.00
Lauret, Kyle	Prepare matrix of bankruptcy accounting and reporting matters including identifying engagement team responsibilities.	\$500.00	0.9	\$450.00
Lauret, Kyle	Meet with J. Drosopoulos, S. Brokke, M. Wiseman, K. Stopen (Sears) and L. McDonnell, L. Pesa, S. Chang (Deloitte) on impact of Chapter 11 filing on Leases.	\$500.00	1.1	\$550.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/31/2018				
Lauret, Kyle	Research bankruptcy accounting guidance to identify potential areas of audit interest.	\$500.00	1.1	\$550.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) to assess planning and risk assessment due to change in facts and circumstances (bankruptcy).	\$500.00	2.9	\$1,450.00
Lauret, Kyle	Meet with T. Sal, P. Nanda (Deloitte), to understand and perform the conflict check for the Keith entity list.	\$500.00	1.6	\$800.00
Lauret, Kyle	Comply with Deloitte Office of General Counsel preservation request.	\$500.00	0.7	\$350.00
McShane, Connor	Prepare Baytown, TX Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	1.0	\$300.00
McShane, Connor	Review Metairie, LA Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	1.0	\$300.00
McShane, Connor	Analyze sale-leaseback transactions with A. Williams, B. Bougadis (Deloitte).	\$300.00	0.2	\$60.00
Nanda, Priyanka	Meet with T. Sal, P. Nanda (Deloitte), to understand and perform the conflict check for the Keith entity list.	\$160.00	1.6	\$256.00
Pesa, Lauren	Meet with J. Drosopoulos, S. Brokke, M. Wiseman, K. Stopen (Sears) and L. McDonnell, K. Lauret, S. Chang (Deloitte) on impact of Chapter 11 filing on Leases.	\$500.00	1.1	\$550.00
Sal, TANMOY	Meet with T. Sal, P. Nanda (Deloitte), to understand and perform the conflict check for the Keith entity list.	\$80.00	1.6	\$128.00
Staiger, Jt	Analyze prior year audit planning considerations in light of the Chapter 11 filing.	\$500.00	0.4	\$200.00
Staiger, Jt	Discuss with T. Dixon, P. Vajhala, M. Smietanski (all Deloitte) regarding Audit/Advisory updates and testing progress.	\$500.00	0.4	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
10/31/2018				
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret (Deloitte) to assess planning and risk assessment due to change in facts and circumstances (bankruptcy).	\$500.00	2.9	\$1,450.00
Straub, Kelsey	Close partner comments on the engagement letter for Deloitte's bankruptcy advisory services	\$300.00	1.1	\$330.00
Straub, Kelsey	Review relevant bankruptcy guidance and literature on debt and reorganization costs in order to determine the appropriate accounting for write-offs of debt issuance costs and debt discounts	\$300.00	0.8	\$240.00
Weinert McDonnell, Lesley	Meet with J. Drosopoulos, S. Brokke, M. Wiseman, K. Stopen (Sears) and L. Pesa, K. Lauret, S. Chang (Deloitte) on impact of Chapter 11 filing on Leases.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, K. Lauret (Deloitte) to assess planning and risk assessment due to change in facts and circumstances (bankruptcy).	\$600.00	2.9	\$1,740.00
Weinert McDonnell, Lesley	Research peer company public filings and accounting literature governing accounting for pension liabilities during Chapter 11.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with L. Berrill (Deloitte) regarding accounting for pension obligation, interest expense, and statutory filing requirements under Chapter 11.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Meet with S. Brokke (Sears) regarding accounting for contingent liabilities and unfunded pension obligation under Chapter 11.	\$600.00	1.1	\$660.00
Williams, Adam	Analyze sale-leaseback transactions with B. Bougadis, C. McShane (Deloitte).	\$500.00	0.2	\$100.00
11/01/2018				
Berland, Taylor	Review guidance on how Chapter 11 impacts the Company's accounting for Q3 10-Q.	\$400.00	2.0	\$800.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Berry, Jim	Travel time from Hoffman Estates (Sears) to Dallas, TX following meetings on audit and bankruptcy related matters.	\$600.00	2.1	\$1,260.00
Berry, Jim	Meet with R. Phelan, S. Brokke (Sears), G. Fail, C. Diktaban, J. Liou (Weil), M. Korycki, B. Griffith (M-III) and K. Lauret, L. McDonnell (Deloitte) to discuss division of responsibility for bankruptcy court filings.	\$600.00	0.8	\$480.00
Bougadis, Blake	Analyze sale-leaseback transactions from Salt Lake and Baytown and assess their net present value calculations to assess gain recognition.	\$200.00	3.9	\$780.00
Candela, Kathleen	Meet with T. Harrison, K. Redstrom, K. Straub (Deloitte), to discuss the review comments provided from concur review of the Sears Puerto Rico Statutory audit.	\$600.00	0.3	\$180.00
Candela, Kathleen	Discuss with J. Staiger, T. Harrison (Deloitte) on issuance of SPCRP emphasis of matter paragraph .	\$600.00	0.3	\$180.00
Candela, Kathleen	Meet with T. Barton, J. Treiber, J. Staiger, L. McDonnell (Deloitte) to discuss Sears statutory audit requirements and approach to Deloitte opinion and Company disclosures on going concern.	\$600.00	0.4	\$240.00
Chang, Stephen	Meet with K. Straub (Deloitte) to discuss the accounting research for rejected leases.	\$400.00	0.3	\$120.00
Chang, Stephen	Meet with K. Lauret, L. Pesa (Deloitte) on additional research for Accounting Standard Codification 852 consideration on leases.	\$400.00	0.3	\$120.00
Harrison, Tracy	Meet with K. Candela, K. Redstrom, K. Straub (Deloitte), to discuss the review comments provided from concur review of the Sears Puerto Rico Statutory audit.	\$600.00	0.3	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Harrison, Tracy	Discuss with J. Staiger, K. Candela (Deloitte) on issuance of SPCRP emphasis of matter paragraph .	\$600.00	0.3	\$180.00
Hartmann, Becky	Draft agenda for call with Deloitte actuarial specialists to discuss Q3 pension plan remeasurements.	\$500.00	0.5	\$250.00
Hartmann, Becky	Research and coordination of meetings related to the classification of the pension plans obligation on the balance sheet.	\$500.00	0.5	\$250.00
Hartmann, Becky	Coordinate meetings with specialists for Q3 pension remeasurements as well as exchange of emails with J. Eichner (Sears) regarding timing of deliverables.	\$500.00	0.2	\$100.00
Jain, Yash R	Perform embedded derivatives analysis for real estate mortgage investment conduit loan.	\$120.00	2.8	\$336.00
Lauret, Kyle	Prepare schedule of bankruptcy related items that require additional audit procedures for engagement team members to perform.	\$500.00	2.2	\$1,100.00
Lauret, Kyle	Meet with L. Pesa, S. Chang (Deloitte) on additional research for accounting Standard Codification 852 consideration on leases.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with R. Phelan, S. Brokke (Sears), G. Fail, C. Diktaban, J. Liou (Weil), M. Korycki, B. Griffith (M-III) and J. Berry, L. McDonnell (Deloitte) to discuss division of responsibility for bankruptcy court filings.	\$500.00	0.8	\$400.00
Lauret, Kyle	Prepare accounting and reporting advisory services engagement letter.	\$500.00	0.2	\$100.00
Nanda, Priyanka	Review the Embedded Derivative Analysis for Q3 debt transaction testing.	\$160.00	0.5	\$80.00
Pesa, Lauren	Meet with K. Lauret, S. Chang (Deloitte) on additional research for accounting Standard Codification 852 consideration on leases.	\$500.00	0.3	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Sorenson, Peter	Complete document retention compliance requirements per Deloitte's Office of General Counsel (required procedure).	\$300.00	2.0	\$600.00
Sorenson, Peter	Review bankruptcy guidance regarding Liabilities Subject to Compromise and consider impact on planned testing approach for liabilities.	\$300.00	2.5	\$750.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, J. Staiger, (Deloitte), and other team members to discuss Chapter 11 bankruptcy matters and impact.	\$500.00	1.1	\$550.00
Staiger, Jt	Discuss with T. Harrison, K. Candela (Deloitte) on issuance of SPCRP emphasis of matter paragraph .	\$500.00	0.3	\$150.00
Staiger, Jt	Meet with T. Barton, J. Treiber, K. Candela, L. McDonnell (Deloitte) to discuss Sears statutory audit requirements and approach to Deloitte opinion and Company disclosures on going concern.	\$500.00	0.4	\$200.00
Staiger, Jt	Analyze Chapter 11 issues summary and task assignment as part of auditing bankruptcy considerations.	\$500.00	0.2	\$100.00
Staiger, Jt	Discuss with A. Williams (Deloitte) how Sears Holdings internal audit can assist with the internal control considerations related to the bankruptcy filing.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with S. Chang (Deloitte) to discuss the accounting research for rejected leases.	\$300.00	0.3	\$90.00
Straub, Kelsey	Meet with K. Candela, K. Redstrom, T. Harrison (Deloitte), to discuss the review comments provided from concur review of the Sears Puerto Rico Statutory audit.	\$300.00	0.3	\$90.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Straub, Kelsey	Review relevant bankruptcy guidance and literature on rejected leases in order to advise Company on the accounting impact of rejecting store leases	\$300.00	1.6	\$480.00
Treiber, John	Meet with T. Barton, K. Candela, J. Staiger, L. McDonnell (Deloitte) to discuss Sears statutory audit requirements and approach to Deloitte opinion and Company disclosures on going concern.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with T. Barton, K. Candela, J. Staiger, J. Treiber (Deloitte) to discuss Sears statutory audit requirements and approach to Deloitte opinion and Company disclosures on going concern.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review engagement letter and facilitation of required quality and legal review for Chapter 11 services.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review accounting literature regarding partially funded pension obligation and disclosure requirements under Chapter 11.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review auditing literature and legal requirements regarding potential investigation and documentation request by Sears Board of Directors Reorganization Sub-Committee.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review engagement letter and facilitation of required quality and legal review for Chapter 11 services.	\$600.00	1.4	\$840.00
Weinert McDonnell, Lesley	Meet with R. Phelan, S. Brokke (Sears), G. Fail, C. Diktaban, J. Liou (Weil), M. Korycki, B. Griffith (M-III) and J. Berry, K. Lauret (Deloitte) to discuss division of responsibility for bankruptcy court filings.	\$600.00	0.8	\$480.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/01/2018				
Williams, Adam	Discuss with J. Staiger (Deloitte) how Sears Holdings internal audit can assist with the internal control considerations related to the bankruptcy filing.	\$500.00	0.3	\$150.00
Williams, Adam	Review testing documentation related to the accounting conclusions associated with the sale of a distribution center.	\$500.00	0.8	\$400.00
11/02/2018				
Allen, Michael	Perform OGC compliance tasks required for independence related to Sears bankruptcy.	\$200.00	0.4	\$80.00
Allen, Michael	Utilize Deloitte Technical Library to compile general bankruptcy guidance for Seniors (Deloitte) in their respective areas of the audit.	\$200.00	1.3	\$260.00
Allen, Michael	Review Deloitte resources regarding accounting matters related to Chapter 11 (primarily focusing on changes in Fixed Asset and Inventory and how it relates to the client).	\$200.00	1.6	\$320.00
Berland, Taylor	Meet with J. Staiger, K. Straub, C. Fitzgerald, K. Riordan (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$400.00	0.6	\$240.00
Berland, Taylor	Review summary memo based on guidance related to debt for chapter 11.	\$400.00	0.9	\$360.00
Berry, Jim	Meet with L. McDonnell (Deloitte) regarding audit procedures for goodwill and tradename valuation.	\$600.00	0.3	\$180.00
Berry, Jim	Attend Audit Committee Meeting with Sears Holdings Audit Committee and L. McDonnell, J. Staiger (Deloitte).	\$600.00	1.3	\$780.00
Bougadis, Blake	Review Deloitte resources regarding bankruptcy matters in order to understand bankruptcy processes.	\$200.00	2.2	\$440.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2018				
Bougadis, Blake	Finalize changes to analysis of Salt Lake and Baytown sale-leaseback property transaction.	\$200.00	3.2	\$640.00
Candela, Kathleen	Issue engagement letter for Sears Protection Company Puerto Rico.	\$600.00	0.2	\$120.00
Chang, Stephen	Meet with K. Riordan (Deloitte), and R. Paoletti (Sears) to discuss the changes in the inventory reserve rates being used for stores announced for closure in Q3'18.	\$400.00	0.3	\$120.00
Chang, Stephen	Compile research performed for bankruptcy impact on leases within presentation deck.	\$400.00	1.2	\$480.00
Chang, Stephen	Meet with C. Drager, R. Hartmann (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$400.00	0.4	\$160.00
Drager, Christine	Meet with R. Hartmann, S. Chang (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$600.00	0.4	\$240.00
Fitzgerald, Connor	Meet with J. Staiger, T. Berland, K. Straub, K. Riordan (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$300.00	0.6	\$180.00
Hartmann, Becky	Discuss with J. Eichner (Sears) on timing of Q3 remeasurement and treatment of underpayment of lump sum payments related to the prior year bulk lump sum offer.	\$500.00	0.3	\$150.00
Hartmann, Becky	Discuss with J. Drosopoulos (Sears) regarding the classification of the underfunded pension obligation on the balance sheet as of Q3'2018.	\$500.00	0.3	\$150.00
Hartmann, Becky	Meet with L. McDonnell, A. Sasso, M. Sullivan (Deloitte) to discuss classification of the Sears underfunded pension obligation on the balance sheet as of Q3'2018.	\$500.00	0.4	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2018				
Hartmann, Becky	Meet with C. Drager, S. Chang (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$500.00	0.4	\$200.00
Jain, Yash R	Performed derivative analysis procedures for testing of the Domestic Credit agreement.	\$120.00	3.0	\$360.00
King, Elizabeth	Research Deloitte Technical Library regarding bankruptcy matters related to substantive Property testing.	\$200.00	0.5	\$100.00
Lauret, Kyle	Prepare underlying debtor financial information for balance sheet and income statement for current and prior years.	\$500.00	1.9	\$950.00
McManus, Joseph	Query Essbase, Sears General Ledger system, to provide financial data to Bankruptcy Advisory Specialists (Deloitte).	\$300.00	1.6	\$480.00
McManus, Joseph	Complete steps for Office of General Counsel compliance requirements.	\$300.00	1.5	\$450.00
McShane, Connor	Prepare Baytown, TX Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	1.9	\$570.00
McShane, Connor	Review Metairie, LA Q3 2018 sale-and-leaseback property transaction workpapers.	\$300.00	2.2	\$660.00
Riordan, Katy	Meet with J. Staiger, T. Berland, K. Straub, C. Fitzgerald (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$300.00	0.6	\$180.00
Sasso, Anthony	Meet with L. McDonnell, R. Hartmann, M. Sullivan (Deloitte) to discuss classification of the Sears underfunded pension obligation on the balance sheet as of Q3'2018.	\$600.00	0.4	\$240.00
Staiger, Jt	Discuss with L. McDonnell (Deloitte) regarding format and requirements of monthly operating reports.	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2018				
Staiger, Jt	Discuss with K. Straub (Deloitte) regarding delegation of responsibilities in regards to bankruptcy accounting.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with T. Berland, K. Straub, C. Fitzgerald, K. Riordan (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$500.00	0.6	\$300.00
Staiger, Jt	Attend Audit Committee Meeting with Sears Holdings Audit Committee and J. Berry, L. McDonnell (Deloitte).	\$500.00	1.3	\$650.00
Straub, Kelsey	Review relevant bankruptcy guidance and literature on rejected leases in order to advise Company on appropriate accounting for third quarter on the leases that were rejected	\$300.00	1.8	\$540.00
Straub, Kelsey	Discuss with J. Staiger (Deloitte) regarding delegation of responsibilities in regards to bankruptcy accounting.	\$300.00	0.5	\$150.00
Straub, Kelsey	Edit and update project plan for additional income statement and balance sheet workpapers during the third quarter 2018 based on the Company's filing of bankruptcy	\$300.00	3.0	\$900.00
Straub, Kelsey	Meet with J. Staiger, T. Berland, C. Fitzgerald, K. Riordan (Deloitte) to discuss updates to engagement materiality and account balance scoping and risk assessment due to the Ch. 11 bankruptcy.	\$300.00	0.6	\$180.00
Sullivan, Mike	Meet with L. McDonnell, R. Hartmann, A. Sasso (Deloitte) to discuss classification of the Sears underfunded pension obligation on the balance sheet as of Q3'2018.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss with J. Staiger (Deloitte) regarding format and requirements of monthly operating reports.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2018				
Weinert McDonnell, Lesley	Review templates and research requirements for monthly operating reports to be filed with the US Bankruptcy Court.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Attend Audit Committee Meeting with Sears Holdings Audit Committee and J. Berry, J. Staiger (Deloitte).	\$600.00	1.3	\$780.00
Weinert McDonnell, Lesley	Discuss with R. Riecker (Sears) to receive update on Audit Committee actions.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Research accounting requirements and audit procedures for goodwill and tradename valuation under Chapter 11.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) regarding audit procedures for goodwill and tradename valuation.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with R. Hartmann, A. Sasso, M. Sullivan (Deloitte) to discuss classification of the Sears underfunded pension obligation on the balance sheet as of Q3'2018.	\$600.00	0.4	\$240.00
11/03/2018				
Taylor, Mike	Review article regarding Kenmore licensing agreement related to tradename impairment testing.	\$600.00	0.2	\$120.00
Taylor, Mike	Coordinate goodwill/tradename impairment planning meetings with client/valuation specialists/auditors.	\$600.00	0.6	\$360.00
11/04/2018				
Taylor, Mike	Prepare for client meeting related to impairment.	\$600.00	0.1	\$60.00
11/05/2018				
Allen, Michael	Review bankruptcy accounting implications (Deloitte Resources) and how it will impact the liabilities account for our analytical procedures.	\$200.00	1.6	\$320.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Berland, Taylor	Meet with K. Lauret, K. Straub (Deloitte) to discuss procedures related to debt and interest expense as a result of bankruptcy.	\$400.00	0.9	\$360.00
Berland, Taylor	Review Ernst and Young and Price Waterhouse Coopers bankruptcy guides to understand accounting implications.	\$400.00	2.6	\$1,040.00
Bougadis, Blake	Analyze modifications and embedded derivatives associated with debtor in possession financing.	\$200.00	1.4	\$280.00
Bougadis, Blake	Research debtor in possession financing and liabilities subject to compromise.	\$200.00	1.6	\$320.00
Bougadis, Blake	Perform additional selections for vendor accounts payable listing as well as treasury payment system listing.	\$200.00	2.9	\$580.00
Chang, Stephen	Research additional questions brought to attention by Sears Accounting Group over in regards to rejected leases guidance.	\$400.00	1.5	\$600.00
Collins, Bryan	Discuss prior transactions in the Sears legal structure with B. Baily, J. Forrest, M. Schreiber (need matching entries)	\$600.00	1.2	\$720.00
Dail, Amanda	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$300.00	0.4	\$120.00
Drager, Christine	Meet with M. Hu (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$600.00	0.1	\$60.00
Fitzgerald, Connor	Research authoritative guidance on accounting for intangible assets under chapter 11 protection.	\$300.00	2.7	\$810.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Fitzgerald, Connor	Meet with L. McDonnell, J. Staiger, K. Straub, M. Taylor, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$300.00	0.4	\$120.00
Hoang, Tuyen	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$200.00	0.4	\$80.00
Hu, May	Meet with C. Drager (Deloitte) to discuss the Sears Pension Plans Q3 2018 remeasurement timing.	\$300.00	0.1	\$30.00
Lauret, Kyle	Meet with R. Phelan, S. Brokke, J. Drosopolous (Sears), M. Korycki (MIII), G. Fail (Weil), L. McDonnell, J. Staiger (Deloitte) to discuss third quarter bankruptcy accounting and reporting matters and process to share bankruptcy court information.	\$500.00	1.1	\$550.00
Lauret, Kyle	Discuss with J. Drosopolous, S. Brokke (Sears) Q3 bankruptcy accounting additional required disclosures.	\$500.00	0.8	\$400.00
Lauret, Kyle	Meet with T. Berland, K. Straub (Deloitte) to discuss procedures related to debt and interest expense as a result of bankruptcy.	\$500.00	0.9	\$450.00
Lauret, Kyle	Meet with J. Little, M. Lew, L. McDonnell, J. Staiger (Deloitte) to discuss bankruptcy court monthly operating report staffing and strategy .	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Meet with P. Sorenson, M. Rosi (Deloitte) to discuss accounting considerations and procedures to test liabilities at the time of bankruptcy.	\$400.00	0.6	\$240.00
Lonnemann, Malorie	Research accounting treatment of insurance reserves under bankruptcy and liquidation accounting standards.	\$400.00	2.3	\$920.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Lonnemann, Malorie	Assess accounting treatment of insurance reserves under bankruptcy and liquidation accounting standards.	\$400.00	2.4	\$960.00
Rosi, Matthew	Meet with M. Lonnemann, P. Sorenson (Deloitte) to discuss accounting considerations and procedures to test liabilities at the time of bankruptcy.	\$200.00	0.6	\$120.00
Rosi, Matthew	Review Sears bankruptcy presentation to prepare for meeting with P. Sorenson (Deloitte).	\$200.00	3.0	\$600.00
Sorenson, Peter	Review bankruptcy guidance related to general liabilities and insurance reserves to assess testing approaches.	\$300.00	2.9	\$870.00
Sorenson, Peter	Meet with M. Lonnemann, M. Rosi (Deloitte) to discuss accounting considerations and procedures to test liabilities at the time of bankruptcy.	\$300.00	0.6	\$180.00
Staiger, Jt	Meet with L. McDonnell, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with J. Little, M. Lew, L. McDonnell, K. Lauret (Deloitte), to discuss bankruptcy court monthly operating report staffing and strategy .	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with R. Phelan, , J. Drosopolous (Sears), M. Korycki (MIII), (Weil), L. McDonnell, K. Lauret (Deloitte) to discuss third quarter bankruptcy accounting and reporting matters and process to share bankruptcy court information.	\$500.00	1.1	\$550.00
Straub, Kelsey	Meet with K. Lauret, T. Berland (Deloitte) to discuss procedures related to debt and interest expense as a result of bankruptcy.	\$300.00	0.9	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Straub, Kelsey	Draft email to audit team to explain the revised testing we will perform given the Company's bankruptcy and the additional client support that will need to be requested	\$300.00	0.9	\$270.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$300.00	0.4	\$120.00
Swiatkowski, John	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$500.00	0.4	\$200.00
Taylor, Mike	Prepare for calls related to impairment testing.	\$600.00	0.3	\$180.00
Taylor, Mike	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$600.00	0.4	\$240.00
Taylor, Mike	Review prior impairment analyses in preparation for upcoming impairment review.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with J. Little, M. Lew, J. Staiger, K. Lauret (Deloitte) to discuss bankruptcy court monthly operating report staffing and strategy.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review draft share purchase agreement for Sears Home Improvement.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with R. Phelan, , J. Drosopolous (Sears), M. Korycki (MIII), (Weil), J. Staiger, (Deloitte) to discuss third quarter bankruptcy accounting and reporting matters and process to share bankruptcy court information.	\$600.00	1.1	\$660.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/05/2018				
Weinert McDonnell, Lesley	Review draft share purchase agreement for Sears Home Improvement and related motions for auction process.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail, T. Hoang (Deloitte) to discuss the timeline and valuation of the Company's Goodwill and Tradename balances.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss with S. Brokke (Sears) regarding format and content of monthly operation reports to be filed with the US Trustee.	\$600.00	0.4	\$240.00
11/06/2018				
Allen, Michael	Research bankruptcy accounting implications (Deloitte resources) fixed assets for changes in Held-for-Sale accounting.	\$200.00	1.7	\$340.00
Bougadis, Blake	Make additional selections per new significance level for the treasury payment system and updated the vendors payable checklist workpaper.	\$200.00	3.9	\$780.00
Bougadis, Blake	Prepare selections for the vendors accounts payable system checklist using new amount.	\$200.00	3.6	\$720.00
Candela, Kathleen	Review of error evaluation memo completed for guarantor/non-guarantors and the clearance of related notes.	\$600.00	1.6	\$960.00
Chang, Stephen	Meet with B. Hartmann, J. McManus (Deloitte) to discuss Quarter 3 and incremental bankruptcy related work regarding Warrants and Pension plan obligations.	\$400.00	0.8	\$320.00
Chang, Stephen	Review planned additional procedures in Q3 as a result of Debtor in Possession financials prepared by seniors.	\$400.00	1.2	\$480.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Collins, Bryan	Review preliminary documentation of SHC tax consequences as a result of the bankruptcy filing.	\$600.00	1.0	\$600.00
Dail, Amanda	Meet(partial) with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$300.00	0.4	\$120.00
Drager, Christine	Review application of settlement accounting criteria for updated Pension Plan as part of Q3 proceedings.	\$600.00	0.3	\$180.00
Feller, Jon	Discuss with J. Staiger, M. Fox, J. Anderson (Deloitte) accounting and reporting considerations for Sears Home and Business Franchise subsidiary of Sears.	\$600.00	0.8	\$480.00
Fitzgerald, Connor	Meet with L. McDonnell, J. Staiger, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$300.00	0.7	\$210.00
Fitzgerald, Connor	Discuss main focus areas while performing accounting research for goodwill with K. Straub (Deloitte)	\$300.00	0.9	\$270.00
Fitzgerald, Connor	Research authoritative guidance on accounting treatment for consolidation of bankrupt entities.	\$300.00	2.1	\$630.00
Fitzgerald, Connor	Meet with K. Lauret, M. Lonnemann (Deloitte) to discuss Q3 procedures over condensed combined financial statements under reorganization, debtor financial statement disclosures, and guarantor/non-guarantor disclosures.	\$300.00	0.4	\$120.00
Hartmann, Becky	Research treatment of involuntary termination of pension plans by the Pension Benefit Guaranty Corporation.	\$500.00	1.0	\$500.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Hartmann, Becky	Draft planned approach for Q3 bankruptcy matters specific to pension and warrants.	\$500.00	0.6	\$300.00
Hartmann, Becky	Meet with J. McManus (Deloitte) to discuss guidance over stock warrant classification and related revaluation and proper accounting treatment of debt discount.	\$500.00	0.6	\$300.00
Hartmann, Becky	Review notice received from the Company that the Pension Benefit Guaranty Corporation will be initiating an involuntary termination of the pension plans including research of the subsequent event classification.	\$500.00	0.7	\$350.00
Hartmann, Becky	Meet with S. Chang, J. McManus (Deloitte) to discuss Quarter 3 and incremental bankruptcy related work regarding Warrants and Pension plan obligations.	\$500.00	0.8	\$400.00
Hartmann, Becky	Research treatment of involuntary termination of pension plans by the Pension Benefit Guaranty Corporation.	\$500.00	0.9	\$450.00
Hartmann, Becky	Research pertaining to the classification of the warrants previously issued as part of the Sears Senior Unsecured Notes as either liability or equity as of Q3'2018.	\$500.00	0.9	\$450.00
Hartmann, Becky	Research accounting of the Sears debt discount pertaining to the unsecured warrants as of Q3'2018.	\$500.00	0.2	\$100.00
Hartmann, Becky	Review preliminary information provided by Willis Towers Watson on the Q3 remeasurement, specifically the lump sum payments by participant.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with L. McDonnell, M. Sullivan, A. Sasso, S. Chang, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, J. Berry (Deloitte) regarding accounting for store closures, goodwill impairment, and process for monthly operating reports.	\$500.00	0.6	\$300.00
Lauret, Kyle	Summarize list of services (and gathering engagement letters) Deloitte provided Sears Holdings related to transactions with ESL Investments, Inc.	\$500.00	1.1	\$550.00
Lauret, Kyle	Perform research on impact of intercompany transactions due to Chapter 11 filing.	\$500.00	1.2	\$600.00
Lauret, Kyle	Understand intercompany transactions to support bankruptcy court filing and tax strategy services.	\$500.00	2.6	\$1,300.00
Lauret, Kyle	Meet with M. Lonnemann, C. Fitzgerald (Deloitte) to discuss Q3 procedures over condensed combined financial statements under reorganization, debtor financial statement disclosures, and guarantor/non-guarantor disclosures.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with K. Straub (Deloitte) to discuss protection agreement sales and accounting under the bankruptcy code.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Meet with K. Lauret, C. Fitzgerald (Deloitte) to discuss Q3 procedures over condensed combined financial statements under reorganization, debtor financial statement disclosures, and guarantor/non-guarantor disclosures.	\$400.00	0.4	\$160.00
Lonnemann, Malorie	Meet with J. McManus (Deloitte) to discuss Quarter 3 legal reserves and incremental bankruptcy related work surrounding the classification of legal reserve liabilities.	\$400.00	0.4	\$160.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
McManus, Joseph	Meet with M. Lonnemann (Deloitte) to discuss Quarter 3 legal reserves and incremental bankruptcy related work surrounding the classification of legal reserve liabilities.	\$300.00	0.4	\$120.00
McManus, Joseph	Research bankruptcy guidance for the proper classification of Sears' Pension Obligation under bankruptcy proceedings.	\$300.00	0.6	\$180.00
McManus, Joseph	Research bankruptcy guidance for the classification of Sears' legal reserves and recorded legal liabilities under bankruptcy proceedings.	\$300.00	0.7	\$210.00
McManus, Joseph	Meet with J. McManus (Deloitte) to discuss guidance over stock warrant classification and related revaluation and proper accounting treatment of debt discount.	\$300.00	0.6	\$180.00
McManus, Joseph	Schedule Quarter 3 and bankruptcy-related Kickoff meetings with Managers for Consolidation, Segments, Reorganization Costs, and Pension areas of focus.	\$300.00	0.2	\$60.00
McManus, Joseph	Meet with B. Hartmann, S. Chang (Deloitte) to discuss Quarter 3 and incremental bankruptcy related work regarding Warrants and Pension plan obligations.	\$300.00	0.8	\$240.00
McShane, Connor	Research Sears asset sale internal control procedures during bankruptcy.	\$300.00	2.1	\$630.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	2.2	\$660.00
Nanda, Priyanka	Review embedded derivatives position in the agreements which were analyzed as part of Q1 and Q2 procedures.	\$160.00	2.3	\$368.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Riordan, Katy	Meet with L. McDonnell, M. Sullivan, A. Sasso, K. Lauret, S. Chang (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$300.00	0.5	\$150.00
Sasso, Anthony	Meet with L. McDonnell, M. Sullivan, K. Lauret, S. Chang, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$600.00	0.5	\$300.00
Sorenson, Peter	Review bankruptcy guidance related to general liabilities and insurance reserves to assess testing approaches.	\$300.00	3.8	\$1,140.00
Staiger, Jt	Discuss with M. Fox, J. Feller, J. Anderson (Deloitte) accounting and reporting considerations for Sears Home and Business Franchise subsidiary of Sears.	\$500.00	0.8	\$400.00
Staiger, Jt	Analyze accounting issues associated with Sears 10-Q filing.	\$500.00	1.2	\$600.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret, J. Berry (Deloitte) regarding accounting for store closures, goodwill impairment, and process for monthly operating reports	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with L. McDonnell, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$500.00	0.7	\$350.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) to discuss protection agreement sales and accounting under the bankruptcy code.	\$300.00	0.6	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Straub, Kelsey	Meet with K. Staiger (Deloitte) to analyze going concern disclosure considerations for Sears Q3 10-Q.	\$300.00	0.7	\$210.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$300.00	0.7	\$210.00
Straub, Kelsey	Discuss main focus areas while performing accounting research for goodwill with C. Fitzgerald (Deloitte)	\$300.00	0.9	\$270.00
Sullivan, Mike	Meet with L. McDonnell, A. Sasso, K. Lauret, S. Chang, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$600.00	0.5	\$300.00
Swiatkowski, John	Meet with L. McDonnell, J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$500.00	0.7	\$350.00
Taylor, Mike	Review distressed valuation literature in preparation for impairment analyses scoping call.	\$600.00	1.0	\$600.00
Weinert McDonnell, Lesley	Research accounting treatment of net operating losses in Chapter 11 and any potential sales of assets.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Research accounting literature related to goodwill impairment.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Meet with M. Sullivan, A. Sasso, K. Lauret, S. Chang, K. Riordan (Deloitte) to discuss Sears's accounting treatment of lease obligations in accordance with Accounting Standard Codification 420, as well as other lease-related items.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/06/2018				
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopolous (Sears) and J. Staiger, K. Lauret, J. Berry (Deloitte) regarding accounting for store closures, goodwill impairment, and process for monthly operating reports.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with J. Staiger, K. Straub, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) , J. Drosopoulos, S. Brokke (Sears), B. Hoban, B. Anderson (E&Y) to discuss timeline and valuation of Company's Goodwill & Tradename.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Research accounting literature related to store closures.	\$600.00	0.2	\$120.00
11/07/2018				
Berry, Jim	Meet with L. McDonnell (Deloitte) regarding planned store closures and consideration of potential lease termination fees.	\$600.00	0.7	\$420.00
Berry, Jim	Meet with G. Yauch (Deloitte) on monthly operational reports deployment and resourcing approach.	\$600.00	0.4	\$240.00
Candela, Kathleen	Review of the consultation memo completed for error evaluation of guarantor/non-guarantors, along with clearance of notes.	\$600.00	1.0	\$600.00
Chang, Stephen	Meet with C. Fitzgerald (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$400.00	0.2	\$80.00
Chang, Stephen	Meet with A. Williams, C. Fitzgerald (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$400.00	0.2	\$80.00
Chang, Stephen	Meet with J. Staiger, C. McShane (Deloitte) regarding internal control matters specific to chapter 11 bankruptcy risks.	\$400.00	0.4	\$160.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/07/2018				
Fitzgerald, Connor	Research authoritative guidance on accounting for the cash flow statement under chapter 11.	\$300.00	2.8	\$840.00
Fitzgerald, Connor	Meet with S. Chang (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$300.00	0.2	\$60.00
Fitzgerald, Connor	Meet with A. Williams, S. Chang (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$300.00	0.2	\$60.00
Fitzgerald, Connor	Meet with L. McDonnell, J. Staiger, K. Straub (Deloitte) to discuss accounting for goodwill and tradenames and procedures for the third quarter.	\$300.00	0.9	\$270.00
Fitzgerald, Connor	Research authoritative guidance on guarantor / non-guarantor disclosures.	\$300.00	1.1	\$330.00
Lauret, Kyle	Meet with J. McManus (Deloitte) to discuss the guidance surrounding the proper presentation of Sear's consolidated subsidiaries.	\$500.00	0.2	\$100.00
Lauret, Kyle	Review vendor listing to assess list of significant vendors to perform conflict checks prior to reappointment.	\$500.00	0.7	\$350.00
Lauret, Kyle	Summarize list of services Deloitte provided Sears Holdings related to transactions with ESL Investments, Inc.	\$500.00	2.6	\$1,300.00
Lonnemann, Malorie	Meet with K. Lauret, C. McShane, B. Mallaro (Deloitte) regarding Accounting Standard Codification 842 transition updates.	\$400.00	0.5	\$200.00
McManus, Joseph	Meet with A. Williams (Deloitte) to discuss Quarter 3 lower of cost or market reserves and reporting requirements surrounding operating segments, and incremental work and risks resulting from the bankruptcy's affect on these areas.	\$300.00	0.4	\$120.00
McManus, Joseph	Document memo for Consolidation-related bankruptcy considerations.	\$300.00	0.4	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/07/2018				
McManus, Joseph	Document memo for reorganization costs-related bankruptcy considerations.	\$300.00	0.4	\$120.00
McManus, Joseph	Research bankruptcy guidance for the valuations of Sears' lower of cost or market reserves and incremental risks that may arise from bankruptcy proceedings and liquidation sales on the recorded amounts of those reserves.	\$300.00	0.7	\$210.00
McManus, Joseph	Research bankruptcy guidance for the disclosure and reporting of Sears' Reporting Segments.	\$300.00	0.9	\$270.00
McManus, Joseph	Research bankruptcy guidance for the valuation, classification, disclosure, and presentation of Sears' incurred reorganization costs.	\$300.00	1.1	\$330.00
McManus, Joseph	Meet with K. Lauret (Deloitte) to discuss the guidance surrounding the proper presentation of Sear's consolidated subsidiaries.	\$300.00	0.2	\$60.00
McManus, Joseph	Document memo for Lower of Cost or Market Reserve related bankruptcy considerations.	\$300.00	0.2	\$60.00
McManus, Joseph	Meet with J. Staiger (Deloitte) to discuss reorganization costs and the testing approach for both the year end audit and Quarter 3 review.	\$300.00	0.3	\$90.00
McManus, Joseph	Document memo for Segment Reporting related bankruptcy considerations.	\$300.00	0.3	\$90.00
McManus, Joseph	Research bankruptcy guidance for the disclosure and presentation of the Company's subsidiaries and consolidated financial statements.	\$300.00	0.4	\$120.00
McShane, Connor	Meet with J. Staiger, S. Chang (Deloitte) regarding internal control matters specific to chapter 11 bankruptcy risks.	\$300.00	0.4	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/07/2018				
McShane, Connor	Researched common internal control considerations relevant for Sears Bankruptcy petition.	\$300.00	2.4	\$720.00
McShane, Connor	Research accounting treatment for potential Sears Home Improvement sale during bankruptcy.	\$300.00	2.8	\$840.00
McShane, Connor	Meet with J. Staiger (Deloitte) regarding section 363 asset sales specific to chapter 11 bankruptcy risks.	\$300.00	0.3	\$90.00
Sorenson, Peter	Review bankruptcy guidance related to general liabilities and insurance reserves to assess testing approaches.	\$300.00	2.4	\$720.00
Staiger, Jt	Meet with S. Chang, C. McShane (Deloitte) regarding internal control matters specific to chapter 11 bankruptcy risks.	\$500.00	0.4	\$200.00
Staiger, Jt	Analyze engagement letters for Deloitte provided services to Sears to be included in the Deloitte appointment petition with the court.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with L. McDonnell, C. Fitzgerald, K. Straub (Deloitte) to discuss accounting for goodwill and tradenames and procedures for the third quarter.	\$500.00	0.9	\$450.00
Staiger, Jt	Analyze transactions that may occur as part of section 363, which covers asset sales from an organization under bankruptcy.	\$500.00	1.0	\$500.00
Staiger, Jt	Meet with J. McManus (Deloitte) to discuss reorganization costs and the testing approach for both the year end audit and Quarter 3 review.	\$500.00	0.3	\$150.00
Staiger, Jt	Meet with C. McShane (Deloitte) regarding section 363 asset sales specific to chapter 11 bankruptcy risks.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with J. Goodin (Sears) on secured and unsecured debt schedules.	\$300.00	0.7	\$210.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/07/2018				
Straub, Kelsey	Prepare for meeting with J. Staiger (Deloitte) and C. Fitzgerald (Deloitte) to discuss approach for audit procedures on goodwill and tradenames	\$300.00	0.3	\$90.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, C. Fitzgerald (Deloitte) to discuss accounting for goodwill and tradenames and procedures for the third quarter.	\$300.00	0.9	\$270.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) regarding planned store closures and consideration of potential lease termination fees.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with J. Staiger, C. Fitzgerald, K. Straub (Deloitte) to discuss accounting for goodwill and tradenames and procedures for the third quarter.	\$600.00	0.9	\$540.00
Williams, Adam	Document planned approach to assess the impact of the bankruptcy on the Company's lower of cost or market reserves.	\$500.00	0.3	\$150.00
Williams, Adam	Meet with S. Chang, C. Fitzgerald (Deloitte) to discuss changes to the cash flow and planned procedures for the third quarter.	\$500.00	0.2	\$100.00
Williams, Adam	Meet with J. McManus (Deloitte) to discuss Quarter 3 lower of cost or market reserves and reporting requirements surrounding operating segments, and incremental work and risks resulting from the bankruptcy's affect on these areas.	\$500.00	0.4	\$200.00
Williams, Adam	Review planned approach to assess the impact of the bankruptcy on the Company's lower of cost or market reserves.	\$500.00	0.3	\$150.00
Yauch, Glenn	Meet with J. Berry (Deloitte) on monthly operational reports deployment and resourcing approach.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/08/2018				
Allen, Michael	Update and compile bankruptcy matters lists for all members of the team.	\$200.00	1.7	\$340.00
Balester, Jennifer	Participate in training over time coding with B. Beekman, K. Doster (Deloitte).	\$500.00	0.2	\$100.00
Berry, Jim	Meet with M. Sullivan (Deloitte) regarding timing of recording certain lease rejection damage amounts in statement of operations.	\$600.00	0.2	\$120.00
Berry, Jim	Meet with L. McDonnell (Deloitte) to discuss stalking horse bid from ESL Investments, Inc. and related implications to required services.	\$600.00	0.4	\$240.00
Berry, Jim	Meet with L. McDonnell, L. Pesa, K. Lauret (Deloitte) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$600.00	0.6	\$360.00
Castellano, Carrie	Assess current Sears controls and apply them to the risk of material misstatement for bankruptcy related to reorganizational expenses.	\$200.00	1.3	\$260.00
Drager, Christine	Review Q3 settlement information.	\$600.00	0.2	\$120.00
Hartmann, Becky	Review materials provided by Willis Towers Watson pertaining to the Q3 2018 Sears Holdings pension plan remeasurements.	\$500.00	0.5	\$250.00
Hartmann, Becky	Research if risk assessment procedures can be applied to the Sears Q3 2018 pension plan remeasurement given the small magnitude of the settlement charge.	\$500.00	0.6	\$300.00
Hu, May	Review settlement and remeasurement reports as of 10/31/2018.	\$300.00	0.5	\$150.00
Jain, Yash R	Analyze embedded derivatives for third amendment and re-stated credit agreement.	\$120.00	1.5	\$180.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, L. Pesa (Deloitte) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$500.00	0.6	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/08/2018				
Lauret, Kyle	Summarize list of services (and gathering engagement letters) Deloitte provided Sears Holdings related to transactions with ESL Investments, Inc.	\$500.00	0.9	\$450.00
Lauret, Kyle	Review engagement letters between Deloitte and Sears in order to assist in summarizing the list of services provided related to transactions with ESL Investments Inc.	\$500.00	1.2	\$600.00
McManus, Joseph	Research bankruptcy reorganization costs guidance for risk factors of material misstatement inherent in the reorganization costs balance.	\$300.00	1.9	\$570.00
McShane, Connor	Research accounting treatment for potential Sears Home Improvement sale during bankruptcy.	\$300.00	2.4	\$720.00
McShane, Connor	Assess historical vendor payment data on import purchases for purposes of assessing interested party claims in bankruptcy.	\$300.00	2.4	\$720.00
Pesa, Lauren	Meet with J. Berry, L. McDonnell, K. Lauret (Deloitte) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$500.00	0.6	\$300.00
Staiger, Jt	Meet with R. Young, L. McDonnell (Deloitte) regarding protocols for billing and time entry related to Chapter 11 filing.	\$500.00	0.8	\$400.00
Staiger, Jt	Prepare addendum to the base audit Engagement Letter.	\$500.00	0.9	\$450.00
Staiger, Jt	Analyze engagement letters for purposes of Deloitte's application for retention.	\$500.00	0.6	\$300.00
Straub, Kelsey	Edit and update project plan for additional workpapers during the third quarter 2018 based on the Company's filing of bankruptcy	\$300.00	0.9	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/08/2018				
Sullivan, Mike	Meet with J. Berry (Deloitte) regarding timing of recording certain lease rejection damage amounts in statement of operations.	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. Pesa, K. Lauret (Deloitte) discussing accounting impacts of lease rejections approved subsequent to third quarter period end.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review Sears Pension Plan 1 actuarial valuation report provided by Willis Towers Watson for purposes of 3rd quarter 2018 interim review procedures.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Review Sears Pension Plan 2 actuarial valuation reports provided by Willis Towers Watson for purposes of 3rd quarter 2018 interim review procedures.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Prepare for discussion with Office of General Counsel (Deloitte) regarding independence and permissibility of out-of-scope billings.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Review engagement letter addendum and provide feedback for required revisions.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with J. Berry (Deloitte) to discuss stalking horse bid from ESL Investments, Inc. and related implications to required services.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with R. Young, J. Staiger (Deloitte) regarding protocols for billing and time entry related to Chapter 11 filing.	\$600.00	0.8	\$480.00
Yauch, Glenn	Prepare email correspondence on Sears organizational changes.	\$600.00	0.5	\$300.00
11/09/2018				
Allen, Michael	Update to-do lists from seniors and managers (Deloitte) related to bankruptcy matters in their respective areas of the engagement.	\$200.00	1.4	\$280.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/09/2018				
Berry, Jim	Meet with K. Lauret, J. Staiger (Deloitte) discussing process to accumulate requested documents and discuss summary of services historically provided to ESL Investments.	\$600.00	0.2	\$120.00
Berry, Jim	Meet with L. McDonnell, K. Lauret, J. Staiger, R. Young (Deloitte) to discuss status of Deloitte documents requested in conjunction with bankruptcy filing.	\$600.00	0.5	\$300.00
Castellano, Carrie	Update Sears Bankruptcy risk of material misstatement for reorganizational expenses.	\$200.00	2.3	\$460.00
Fitzgerald, Connor	Research authoritative guidance on non-bankrupt entities that are creditors to certain bankrupt entities' investments.	\$300.00	0.8	\$240.00
Fitzgerald, Connor	Meet with D. Nguyen (Deloitte) to discuss testing approach over management's intangible assets controls.	\$300.00	0.9	\$270.00
Hartmann, Becky	Draft questions pertaining to the Q3 pension plan remeasurement to Willis Towers Watson.	\$500.00	0.5	\$250.00
Lauret, Kyle	Meet with J. Berry, J. Staiger (Deloitte) discussing process to accumulate requested documents and discuss summary of services historically provided to ESL Investments.	\$500.00	0.2	\$100.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, R. Young (Deloitte) to discuss status of Deloitte documents requested in conjunction with bankruptcy filing.	\$500.00	0.5	\$250.00
Lauret, Kyle	Meet with A. Sasso, L. McDonnell, M. Lonnemann, P. Sorenson (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$500.00	0.6	\$300.00
Lauret, Kyle	Research bankruptcy accounting guidance to identify potential areas of audit interest.	\$500.00	1.9	\$950.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/09/2018				
Lauret, Kyle	Formulate strategy regarding statement of financial affairs questions for 52 debtor entities, sent to B. Hunt (Deloitte).	\$500.00	2.1	\$1,050.00
Lonnemann, Malorie	Meet with A. Sasso, L. McDonnell, K. Lauret, P. Sorenson (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$400.00	0.6	\$240.00
McManus, Joseph	Review bankruptcy reorganization costs risk of material misstatements workpaper created by C. Castellano (Deloitte).	\$300.00	2.8	\$840.00
McManus, Joseph	Research into scope of services provided for and intended uses of the financial statements of the balance sheet review of A&E Factory Service for the FY16 engagement.	\$300.00	0.4	\$120.00
McManus, Joseph	Document considerations around Chief Operating Decision Maker reporting package provided by J. Drosopoulos (Sears) for use in Segment disclosures.	\$300.00	0.7	\$210.00
McShane, Connor	Discuss quarter and bankruptcy planned procedures related to the third quarter Sears 10-Q with K. Straub (Deloitte).	\$300.00	0.7	\$210.00
Nguyen, Donna	Meet with C. Fitzgerald (Deloitte) to discuss testing approach over management's intangible assets controls.	\$200.00	0.9	\$180.00
Sasso, Anthony	Review question list regarding liabilities subject to compromise in advance of call with audit team.	\$600.00	0.2	\$120.00
Sasso, Anthony	Meet with L. McDonnell, K. Lauret, M. Lonnemann, P. Sorenson (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/09/2018				
Sorenson, Peter	Meet with A. Sasso, L. McDonnell, K. Lauret, M. Lonnemann (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$300.00	0.6	\$180.00
Sorenson, Peter	Assess testing approaches for general liabilities based off of review of bankruptcy guidance.	\$300.00	3.1	\$930.00
Sorenson, Peter	Review Deloitte resources for bankruptcy guidance related to insurance reserves to assess testing approaches.	\$300.00	3.6	\$1,080.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, R. Young (Deloitte) to discuss status of Deloitte documents requested in conjunction with bankruptcy filing.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with J. Berry, K. Lauret (Deloitte) discussing process to accumulate requested documents and discuss summary of services historically provided to ESL Investments.	\$500.00	0.2	\$100.00
Straub, Kelsey	Reassess the audit team's list of account balances to test for 2018 based on the impacts bankruptcy had on each balance	\$300.00	2.7	\$810.00
Straub, Kelsey	Discuss quarter and bankruptcy planned procedures related to the third quarter Sears 10-Q with C. McShane (Deloitte).	\$300.00	0.7	\$210.00
Weinert McDonnell, Lesley	Meet with A. Sasso, K. Lauret, M. Lonnemann, P. Sorenson (Deloitte) to discuss the Company's initial classification of liabilities subject to compromise under bankruptcy filing.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Discuss with J. Drosopoulos (Sears) regarding valuation methodology for goodwill and trade names.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, J. Staiger, R. Young (Deloitte) to discuss status of Deloitte documents requested in conjunction with bankruptcy filing.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/10/2018				
Berrill, Liz	Meet with B. Mallaro, J. Staiger, L. McDonnell, K. Lauret (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$600.00	0.7	\$420.00
Lauret, Kyle	Meet with B. Mallaro, J. Staiger, L. McDonnell, L. Berrill (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$500.00	0.7	\$350.00
Mallaro, Brian	Meet with J. Staiger, L. McDonnell, L. Berrill, K. Lauret (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$600.00	0.7	\$420.00
Staiger, Jt	Meet with B. Mallaro, L. McDonnell, L. Berrill, K. Lauret (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$500.00	0.7	\$350.00
Weinert McDonnell, Lesley	Meet with B. Mallaro, J. Staiger, L. Berrill, K. Lauret (Deloitte) to discuss current status of stalking horse bids and formulating strategy for private audit fee estimate requested by Sears management (S. Brokke).	\$600.00	0.7	\$420.00
11/12/2018				
Billie, Jaclyn	Meet with J. Colletti (Deloitte) to discuss time keeping due to bankruptcy proceedings.	\$200.00	0.3	\$60.00
Chang, Stephen	Revise memo on lease impact of chapter 11 filing to address management and partner comments.	\$400.00	2.1	\$840.00
Colletti, James	Meet with J. Billie (Deloitte) to discuss time keeping due to bankruptcy proceedings.	\$200.00	0.3	\$60.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/12/2018				
Fitzgerald, Connor	Research accounting for accounts receivable under reorganization.	\$300.00	1.4	\$420.00
Hu, May	Review 10/31/2018 remeasurement reports from Willis Towers Watson.	\$300.00	1.0	\$300.00
Hu, May	Draft findings (specifically on discount rate and other assumptions) based on review of the 10/31/2018 remeasurement documents.	\$300.00	1.0	\$300.00
Jain, Yash R	Meet with P. Nanda, K. Lauret (Deloitte) to discuss the embedded derivative considerations and debtor-in possession financing for debt transactions.	\$120.00	0.5	\$60.00
Jain, Yash R	Review K. Lauret's (Deloitte) and address notes on the debt agreement (JPP - Cascade Consolidated loan and Third Amended and restated credit agreement).	\$120.00	2.4	\$288.00
Lauret, Kyle	Meet with P. Nanda, Y. Jain (Deloitte) to discuss the embedded derivative considerations and debtor-in possession financing for debt transactions.	\$500.00	0.5	\$250.00
Lauret, Kyle	Review third quarter debt transactions (Third Amendment to Credit Agreement) testing workpaper.	\$500.00	0.3	\$150.00
Lauret, Kyle	Review third quarter debt transactions (First Amendment to Third Amended and Restated Credit Agreement) testing workpapers.	\$500.00	0.3	\$150.00
McManus, Joseph	Update reorganization costs memo based on discussions with J. Staiger (Deloitte).	\$300.00	0.8	\$240.00
McManus, Joseph	Prepare for reorganization costs walkthrough with members of Sears Financial Reporting team and Deloitte management.	\$300.00	0.4	\$120.00
McManus, Joseph	Compile archive number for Sears Holdings fiscal years 2012 through 2017 per K. Lauret's (Deloitte) request.	\$300.00	0.5	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/12/2018				
McManus, Joseph	Schedule reorganization expenses control and procedures walkthrough with members of Sears Financial reporting team and J. Staiger and C. McShane (Deloitte).	\$300.00	0.2	\$60.00
McManus, Joseph	Meet with J. Staiger, L. Pesa (Deloitte) to discuss the classification of professional fees incurred before the Company's filing for bankruptcy.	\$300.00	0.3	\$90.00
McManus, Joseph	Research guidance on reorganization costs classification and cutoff based on question by J. Staiger (Deloitte).	\$300.00	0.4	\$120.00
Nanda, Priyanka	Meet with Y. Jain, K. Lauret (Deloitte) to discuss the embedded derivative considerations and debtor-in possession financing for debt transactions.	\$160.00	0.5	\$80.00
Nanda, Priyanka	Research of accounting standards related to financing activities for the treatment of restricted cash in the Third Amendment to Credit Agreement memo, specifically for the treatment of restricted cash.	\$160.00	0.8	\$128.00
Nanda, Priyanka	Review and amend notes on the memo for the First Amendment to Third Amended and Restated Credit Agreement by K. Lauret (Deloitte).	\$160.00	0.8	\$128.00
Nguyen, Donna	Coordinate with Sears members to obtain organization chart for Shop Your Way Rewards and Innovel Solutions.	\$200.00	1.2	\$240.00
Pesa, Lauren	Meet with J. Staiger, J. McManus (Deloitte) to discuss the classification of professional fees incurred before the Company's filing for bankruptcy.	\$500.00	0.3	\$150.00
Sorenson, Peter	Review bankruptcy guidance, specifically for general liabilities to assess our testing approach.	\$300.00	3.8	\$1,140.00
Staiger, Jt	Analyze third quarter goodwill impairment accounting considerations.	\$500.00	1.2	\$600.00
Staiger, Jt	Analyze interim review approaches to Sears Q3 bankruptcy accounting.	\$500.00	1.5	\$750.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/12/2018				
Staiger, Jt	Meet L. Pesa, J. McManus (Deloitte) to discuss the classification of professional fees incurred before the Company's filing for bankruptcy.	\$500.00	0.3	\$150.00
Straub, Kelsey	Develop new audit procedures to test the Company's financial statement accounts as a result of bankruptcy	\$300.00	1.3	\$390.00
11/13/2018				
Berggren, Maureen	Review cyber security risk consideration memo.	\$600.00	0.3	\$180.00
Berland, Taylor	Discuss bankruptcy debt and interest expense with J. Goodin, S. Haywood, M. Larson, D. Contreras (Sears) and K. Lauret, K. Straub, B. Bougadis (Deloitte).	\$400.00	1.1	\$440.00
Bougadis, Blake	Discuss bankruptcy debt and interest expense with J. Goodin, S. Haywood, M. Larson, D. Contreras (Sears) and K. Lauret, T. Berland, K. Straub (Deloitte).	\$200.00	1.1	\$220.00
Chang, Stephen	Meet with M. Lonnemann, P. Sorenson, C. McShane, M. Rosi (Deloitte) to discuss newly implemented bankruptcy controls.	\$400.00	0.5	\$200.00
Chang, Stephen	Meet with M. Lonnemann, M. Rosi, P. Sorenson (Deloitte), J. Butz, J. Drosopoulos (Sears) to discuss bankruptcy's impact on liabilities.	\$400.00	0.6	\$240.00
Chang, Stephen	Meet with S. Brokke, E. Gee (Sears) and J. Staiger, C. McShane, J. McManus (Deloitte) to discuss the processes around identifying, classifying, and recording reorganization expense.	\$400.00	0.6	\$240.00
Drager, Christine	Review Q3 remeasurement information provided by Willis Towers Watson.	\$600.00	1.0	\$600.00
Feller, Jon	Discuss with J. Staiger, J. Anderson (Deloitte) to analyze accounting and reporting considerations for Sears Home and Business Franchise subsidiary of Sears and potential consent requirements.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
Fitzgerald, Connor	Research authoritative guidance on Section 363 (bankruptcy-specific) asset sales.	\$300.00	1.4	\$420.00
Fitzgerald, Connor	Research authoritative guidance on distressed sales transactions.	\$300.00	2.1	\$630.00
Fitzgerald, Connor	Meet with K. Lauret, M. Lonnemann (Deloitte) to discuss the accounting for accounts receivable under Chapter 11 and plan for Quarter 3 procedures to assess the balance.	\$300.00	0.5	\$150.00
Gutierrez, Dalia	Meet with J. Staiger, D. Gutierrez (Deloitte) to discuss compiling time charged for the Sears engagement to submit to the bankruptcy courts.	\$200.00	0.4	\$80.00
Hartmann, Becky	Review information pertaining to the Q3'2018 remeasurement and respond to emails from Willis Towers Watson.	\$500.00	1.0	\$500.00
Hu, May	Draft email for the assumptions review findings to the audit team.	\$300.00	0.2	\$60.00
Lauret, Kyle	Discuss bankruptcy debt and interest expense with J. Goodin, S. Haywood, M. Larson, D. Contreras (Sears) and T. Berland, K. Straub, B. Bougadis (Deloitte).	\$500.00	1.1	\$550.00
Lauret, Kyle	Review the Company's initial debt process and analysis (impacted by bankruptcy filing reporting for third quarter Form 10-Q) and formulating additional inquiries and evidence needed for our review procedures.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review third quarter debt transactions, including both the Third Amendment to Credit Agreement and First Amendment to Third Amended and Restated Credit Agreement testing workpapers.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with M. Lonnemann, C. Fitzgerald (Deloitte) to discuss the accounting for accounts receivable under Chapter 11 and plan for Quarter 3 procedures to assess the balance.	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.5	\$250.00
Lauret, Kyle	Accumulate references to archived audit files for services Deloitte provided Sears Holdings related to transactions with ESL Investments, Inc.	\$500.00	0.7	\$350.00
Lonnemann, Malorie	Meet with S. Chang, P. Sorenson, C. McShane, M. Rosi (Deloitte) to discuss newly implemented bankruptcy controls.	\$400.00	0.5	\$200.00
Lonnemann, Malorie	Meet with S. Chang, M. Rosi, P. Sorenson (Deloitte), J. Butz, J. Drosopoulos (Sears) to discuss bankruptcy's impact on liabilities.	\$400.00	0.6	\$240.00
Lonnemann, Malorie	Meet with K. Lauret, C. Fitzgerald (Deloitte) to discuss the accounting for accounts receivable under Chapter 11 and plan for Quarter 3 procedures to assess the balance.	\$400.00	0.5	\$200.00
McManus, Joseph	Close Senior Manager review notes on documentation of reorganization to-dos and next steps for Quarter 3.	\$300.00	2.1	\$630.00
McManus, Joseph	Update reorganization costs walkthrough meeting agenda.	\$300.00	0.1	\$30.00
McManus, Joseph	Research into guidance for appropriate Segment Reporting and updating of "next-steps" memo.	\$300.00	0.3	\$90.00
McManus, Joseph	Meet with S. Brokke, E. Gee (Sears) and J. Staiger, S. Chang, C. McShane (Deloitte) to discuss the processes around identifying, classifying, and recording reorganization expense.	\$300.00	0.6	\$180.00
McManus, Joseph	Research into the Quarter 3 Pension Remeasurement and financial statement ramifications.	\$300.00	0.8	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
McShane, Connor	Meet with M. Lonnemann, S. Chang, P. Sorenson, M. Rosi (Deloitte) to discuss newly implemented bankruptcy controls.	\$300.00	0.5	\$150.00
McShane, Connor	Meet with S. Brokke, E. Gee (Sears) and J. Staiger, S. Chang, J. McManus (Deloitte) to discuss the processes around identifying, classifying, and recording reorganization expense.	\$300.00	0.6	\$180.00
Nanda, Priyanka	Review the presentation of the cash flow.	\$160.00	1.3	\$208.00
Nanda, Priyanka	Review the Advisory work on Sears for Trouble Debt Restructuring, Embedded Derivatives, Modification and Extinguishment.	\$160.00	1.2	\$192.00
Nguyen, Donna	Coordinate with Sears members to obtain organization chart for KCD.	\$200.00	0.4	\$80.00
Rosi, Matthew	Meet with M. Lonnemann, S. Chang, P. Sorenson, C. McShane (Deloitte) to discuss newly implemented bankruptcy controls.	\$200.00	0.5	\$100.00
Rosi, Matthew	Meet with M. Lonnemann, S. Chang, P. Sorenson (Deloitte), J. Butz, J. Drosopoulos (Sears) to discuss bankruptcy's impact on liabilities.	\$200.00	0.6	\$120.00
Rosi, Matthew	Review Caesar Entertainment process narrative regarding general liability controls and pre/post petition treatment.	\$200.00	3.1	\$620.00
Sorenson, Peter	Meet with M. Lonnemann, S. Chang, C. McShane, M. Rosi (Deloitte) to discuss newly implemented bankruptcy controls.	\$300.00	0.5	\$150.00
Sorenson, Peter	Meet with M. Lonnemann, S. Chang, M. Rosi (Deloitte), J. Butz, J. Drosopoulos (Sears) to discuss bankruptcy's impact on liabilities.	\$300.00	0.6	\$180.00
Sorenson, Peter	Assess testing approach for liabilities based on client schedule of pre-petition liabilities subject to compromise.	\$300.00	3.5	\$1,050.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
Staiger, Jt	Analyze third quarter goodwill impairment accounting considerations.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and K. Lauret (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with M. Meghji (MIII), E. Tzavelis, A. Jackson, J. Little, T. Hermanson (Deloitte) regarding bankruptcy proceedings and updates on services being provided by Deloitte.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with K. Straub (Deloitte) to discuss tax implications of bankruptcy filing.	\$500.00	0.7	\$350.00
Staiger, Jt	Meet with S. Brokke, E. Gee (Sears) and S. Chang, C. McShane, J. McManus (Deloitte) to discuss the processes around identifying, classifying, and recording reorganization expense.	\$500.00	0.6	\$300.00
Staiger, Jt	Discuss with J. Feller, J. Anderson (Deloitte) to analyze accounting and reporting considerations for Sears Home and Business Franchise subsidiary of Sears and potential consent requirements.	\$500.00	0.5	\$250.00
Staiger, Jt	Meeting with K. Straub and D. Gutierrez (Deloitte) to discuss preparation of fee statements charged for the Sears engagement to submit to the bankruptcy courts	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Staiger, D. Gutierrez (Deloitte) to discuss compiling time charged for the Sears engagement to submit to the bankruptcy courts.	\$300.00	0.4	\$120.00
Straub, Kelsey	Meet with J. Staiger (Deloitte) to discuss tax implications of bankruptcy filing.	\$300.00	0.7	\$210.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/13/2018				
Straub, Kelsey	Discuss bankruptcy debt and interest expense with J. Goodin, S. Haywood, M. Larson, D. Contreras (Sears) and K. Lauret, T. Berland, B. Bougadis (Deloitte).	\$300.00	1.1	\$330.00
Williams, Adam	Draft email communication to J. McManus, C. Fitzgerald, C. McShane (Deloitte) detailing instructions on segment and held for sales considerations related to the Q3 review.	\$500.00	0.4	\$200.00
11/14/2018				
Berland, Taylor	Strategize discussion points for bankruptcy debt and interest expense process walkthrough with K. Straub, B. Bougadis (Deloitte).	\$400.00	0.4	\$160.00
Bougadis, Blake	Strategize discussion points for bankruptcy debt and interest expense process walkthrough with K. Straub, T. Berland(Deloitte).	\$200.00	0.4	\$80.00
Bougadis, Blake	Review bankruptcy debt reporting data to reference for debt instrument security claim classification.	\$200.00	1.6	\$320.00
Castellano, Carrie	Discuss with J. McManus (Deloitte) over client support and proposed timeline for completion of Service Organization Controls (SOC) automated and non-automated controls.	\$200.00	1.1	\$220.00
Chang, Stephen	Meet with R. Hartmann, J. McManus (Deloitte) to discuss current updates to warrants and pension bankruptcy related work, preparation of warrants classification guidance summary, and preparation of Pension Quarter 3 remeasurement memo.	\$400.00	0.5	\$200.00
Fitzgerald, Connor	Research the accounting for cash flows for entities in reorganization.	\$300.00	2.9	\$870.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/14/2018				
Fitzgerald, Connor	Meet with K. Lauret, D. Nguyen (Deloitte) to simulate and assess possible scenarios for Sears third quarter cash flow presentation.	\$300.00	0.4	\$120.00
Fitzgerald, Connor	Meet with K. Lauret, D. Nguyen (Deloitte) and S. Brokke, J. Drosopolous, M. Huron, K. Stopen (Sears) to discuss bankruptcy impact on presentation of cash flow.	\$300.00	0.6	\$180.00
Hartmann, Becky	Draft email response to M. Lonnemann and J. Berry (Deloitte) on the reason for the pension obligation's classification as liabilities subject to compromise as of Q3'2018.	\$500.00	0.3	\$150.00
Hartmann, Becky	Meet with S. Chang, J. McManus (Deloitte) to discuss current updates to warrants and pension bankruptcy related work, preparation of warrants classification guidance summary, and preparation of Pension Quarter 3 remeasurement memo.	\$500.00	0.5	\$250.00
Jain, Yash R	Research prior year documentation and Deloitte resources to properly present the cash-flow for the deposits made on the credit agreement.	\$120.00	1.4	\$168.00
Lauret, Kyle	Meet with K. Lauret, C. Fitzgerald, and D. Nguyen (Deloitte) and S. Brokke, J. Drosopolous, M. Huron, and K. Stopen (Sears) to discuss bankruptcy impact on presentation of cash flow.	\$500.00	0.6	\$300.00
Lauret, Kyle	Meet with C. Fitzgerald, D. Nguyen (Deloitte) to simulate and assess possible scenarios for Sears third quarter cash flow presentation.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with J. Staiger, B. Mallaro, B. Nodurft (Deloitte) regarding potential opportunities for Deloitte in wake of the bankruptcy filing.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review accounting for cash flow bankruptcy guidance and identifying issues for third quarter 10-Q reporting.	\$500.00	0.9	\$450.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/14/2018				
Lauret, Kyle	Review notes and make amendments on Citibank transaction accounting memo.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Review guidance summary associated with liabilities subject to compromise.	\$400.00	1.8	\$720.00
Mallaro, Brian	Meet with J. Staiger, K. Lauret, B. Nodurft (Deloitte) regarding potential opportunities for Deloitte in wake of the bankruptcy filing.	\$600.00	0.8	\$480.00
McManus, Joseph	Research A&E Factory service agreement and existence timelines.	\$300.00	0.4	\$120.00
McManus, Joseph	Meet with R. Hartmann, S. Chang (Deloitte) to discuss current updates to warrants and pension bankruptcy related work, preparation of warrants classification guidance summary, and preparation of Pension Quarter 3 remeasurement memo.	\$300.00	0.5	\$150.00
McManus, Joseph	Prepare for meeting to discuss current updates to warrants and pension bankruptcy related work.	\$300.00	0.4	\$120.00
Nguyen, Donna	Meet with K. Lauret, C. Fitzgerald (Deloitte) to simulate and assess possible scenarios for Sears third quarter cash flow presentation.	\$200.00	0.4	\$80.00
Nguyen, Donna	Meet with K. Lauret, C. Fitzgerald, and D. Nguyen (Deloitte) and S. Brokke, J. Drosopolous, M. Huron, and K. Stopen (Sears) to discuss bankruptcy impact on presentation of cash flow.	\$200.00	0.6	\$120.00
Sorenson, Peter	Assess testing approach for liabilities based on client schedule of pre-petition liabilities subject to compromise.	\$300.00	2.9	\$870.00
Staiger, Jt	Meet with J. McManus (Deloitte) to discuss controls identified in meeting and next steps for preparation of reorganization costs risk of material misstatement workbook.	\$500.00	0.5	\$250.00
Staiger, Jt	Analyze Q3 audit and review approach to bankruptcy matters.	\$500.00	1.5	\$750.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/14/2018				
Staiger, Jt	Analyze Q3 audit and review approach to bankruptcy matters.	\$500.00	1.7	\$850.00
Staiger, Jt	Meet with K. Lauret, B. Mallaro, B. Nodurft (Deloitte) regarding potential opportunities for Deloitte in wake of the bankruptcy filing.	\$500.00	0.8	\$400.00
Straub, Kelsey	Edit and update project plan for third quarter debt and interest testing progression for week of 11/16	\$300.00	1.1	\$330.00
Straub, Kelsey	Strategize discussion points for bankruptcy debt and interest expense process walkthrough with K. Straub, B. Bougadis (Deloitte).	\$300.00	0.4	\$120.00
Williams, Adam	Review audit documentation detail the accounting conclusions regarding the sale-leaseback of a property.	\$500.00	0.8	\$400.00
Yauch, Glenn	Review Deloitte email correspondence regarding Sears bankruptcy general guidance.	\$600.00	1.0	\$600.00
11/15/2018				
Berry, Jim	Meet with Office of General Counsel (privileged and confidential) with M. Rothchild, R. Young, J. Staiger, K. Lauret, L. McDonnell (Deloitte) discussing bankruptcy court ruling update and historical Deloitte services provided.	\$600.00	0.6	\$360.00
Bougadis, Blake	Clear review notes from A. Williams (Deloitte) regarding the Salt Lake sale-leaseback transaction testing.	\$200.00	1.2	\$240.00
Bougadis, Blake	Review bankruptcy debt reporting data provided by the company to reference for debt instrument security claim classification	\$200.00	1.9	\$380.00
Bougadis, Blake	Discuss with K. Straub (Deloitte) procedures related to debt and interest expense for quarter bankruptcy work.	\$200.00	2.6	\$520.00
Candela, Kathleen	Meet with K. Lauret (Deloitte) to review Sears Puerto Rico statutory audit likely error extrapolation worksheet.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/15/2018				
Candela, Kathleen	Review of the guarantor/non-guarantor error evaluation done in a consultation memo.	\$600.00	0.6	\$360.00
Chang, Stephen	Meet with S. Chang, C. Fitzgerald, D. Nguyen (Deloitte) to discuss bankruptcy impacts on cash flow presentation.	\$400.00	0.3	\$120.00
Dail, Amanda	Discuss timeline and staffing on triggering event analysis with M. Taylor	\$300.00	0.2	\$60.00
Dail, Amanda	Review email from D. Arora (Deloitte) to coordinate staffing on the income approach work paper.	\$300.00	0.3	\$90.00
Dail, Amanda	Draft email to A. Williams, K. Straub, J. Staiger, C. Fitzgerald (Deloitte) on status of triggering event analysis.	\$300.00	0.2	\$60.00
Dail, Amanda	Discuss timeline on triggering event analysis with J. Swiatkowski (Deloitte).	\$300.00	0.2	\$60.00
Fitzgerald, Connor	Meet with S. Chang, C. Fitzgerald, D. Nguyen (Deloitte) to discuss bankruptcy impacts on cash flow presentation.	\$300.00	0.3	\$90.00
Jain, Yash R	Research prior year documentation and Deloitte resources to properly present the cash-flow for the deposits made on the credit agreement.	\$120.00	1.9	\$228.00
Lauret, Kyle	Meet with K. Candela (Deloitte) to review Sears Puerto Rico statutory audit likely error extrapolation worksheet.	\$500.00	0.5	\$250.00
Lauret, Kyle	Review accounting for cash flow bankruptcy guidance and identifying relevant issues for third quarter 10-Q reporting.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with Office of General Counsel (privileged and confidential) with M. Rothchild, R. Young, J. Berry, J. Staiger, L. McDonnell (Deloitte) discussing bankruptcy court ruling update and historical Deloitte services provided.	\$500.00	0.6	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/15/2018				
Lauret, Kyle	Review accounting for cash flow bankruptcy guidance and identifying relevant issues for third quarter 10-Q reporting.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Corroborate managements conclusions on liabilities subject to compromise against first day orders and accounting standard guidance.	\$400.00	3.1	\$1,240.00
Nguyen, Donna	Meet with S. Chang, C. Fitzgerald, D. Nguyen (Deloitte) to discuss bankruptcy impacts on cash flow presentation.	\$200.00	0.3	\$60.00
Nguyen, Donna	Review the bankruptcy impacts on cash flow.	\$200.00	2.1	\$420.00
Sorenson, Peter	Assess testing approach for liabilities based on client schedule of pre-petition liabilities subject to compromise.	\$300.00	3.4	\$1,020.00
Staiger, Jt	Analyze the company's considerations of impairment for purposes of the third quarter 10-Q.	\$500.00	2.9	\$1,450.00
Staiger, Jt	Meet with Office of General Counsel (privileged and confidential) with M. Rothchild, R. Young, J. Berry, K. Lauret, L. McDonnell (Deloitte) discussing bankruptcy court ruling update and historical Deloitte services provided.	\$500.00	0.6	\$300.00
Straub, Kelsey	Discuss with B. Bougadis (Deloitte) procedures related to debt and interest expense for quarter bankruptcy work.	\$300.00	2.6	\$780.00
Swiatkowski, John	Discuss timeline on triggering event analysis with A. Dail (Deloitte).	\$500.00	0.2	\$100.00
Taylor, Mike	Discuss status of impairment work with A. Dail (Deloitte).	\$600.00	0.2	\$120.00
Weinert McDonnell, Lesley	Meet with Office of General Counsel (privileged and confidential) with M. Rothchild, R. Young, J. Berry, J. Staiger, K. Lauret (Deloitte) discussing bankruptcy court ruling update and historical Deloitte services provided.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/15/2018				
Williams, Adam	Review audit documentation detailing the accounting conclusions around the sale-leaseback of a property.	\$500.00	0.4	\$200.00
11/16/2018				
Fitzgerald, Connor	Discuss with K. Straub (Deloitte) the client provided tradename exhibits.	\$300.00	2.7	\$810.00
Hartmann, Becky	Respond to emails from J. Drosopoulos (Sears) with questions regarding the Q3'2018 pension remeasurement.	\$500.00	0.2	\$100.00
Lauret, Kyle	Research store unit numbers and legal entity designation for current store listing for tax project understanding.	\$500.00	0.7	\$350.00
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte) to discuss subsequent assessment of the Company's treatment of self insurance liabilities and determination of Incurred But Not Reported (IBNR) cut off impact.	\$400.00	2.6	\$1,040.00
Rosi, Matthew	Review the Cesar Entertainment prior year workpaper to address Liabilities subject to compromise.	\$200.00	1.8	\$360.00
Sorenson, Peter	Assess testing approach for liabilities based on client schedule of pre-petition liabilities subject to compromise.	\$300.00	1.6	\$480.00
Sorenson, Peter	Meet with M. Lonnemann (Deloitte) to discuss subsequent assessment of the Company's treatment of self insurance liabilities and determination of Incurred But Not Reported (IBNR) cut off impact.	\$300.00	2.6	\$780.00
Staiger, Jt	Meet with J. Berry, C. Fitzgerald, K. Straub (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models for goodwill and tradenames.	\$500.00	0.5	\$250.00
Straub, Kelsey	Discuss with C. Fitzgerald (Deloitte) the client provided tradename exhibits.	\$300.00	2.7	\$810.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/16/2018				
Straub, Kelsey	Meet with J. Berry, J. Staiger, C. Fitzgerald (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models for goodwill and tradenames.	\$300.00	0.5	\$150.00
Taylor, Mike	Review impairment analysis draft.	\$600.00	1.6	\$960.00
Tummuri, Ashok Reddy	Meet with A. Dail, S. Bakshi (Deloitte) to discuss bankruptcy time reporting and questions on preliminary triggering event analysis.	\$80.00	0.3	\$24.00
Williams, Adam	Draft email communication to C. McShane, A. Ernotte (Deloitte) providing instruction and requesting information related to disclosure requirements for dispositions.	\$500.00	0.4	\$200.00
11/19/2018				
Bakshi, Saurabh	Discuss with A. Tummuri (Deloitte) on the deliverables to be worked on related to intangible asset impairments.	\$80.00	0.4	\$32.00
Bakshi, Saurabh	Review income approach analysis workpaper.	\$80.00	0.6	\$48.00
Berland, Taylor	Research disclosure for two debt related items in the 10-Q as a result from the bankruptcy based upon a question received from J. Drosopoulos (Sears).	\$400.00	2.2	\$880.00
Berry, Jim	Review of secured and under secured classifications for debt.	\$600.00	0.3	\$180.00
Berry, Jim	Discuss with L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss third quarter approach to reviewing bankruptcy accounting matters.	\$600.00	0.5	\$300.00
Chang, Stephen	Review court docket on the court approved rejected leases.	\$400.00	0.7	\$280.00
Dail, Amanda	Respond to J. Swiatkowski's (Deloitte) comments on weighted average cost of capital analysis summary.	\$300.00	0.3	\$90.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/19/2018				
Dail, Amanda	Draft email summary of market data movement and analysis of weighted average cost of capital derivation provided by Management in triggering event analysis compared to Internal Fair Value Specialists analysis.	\$300.00	0.6	\$180.00
Dail, Amanda	Review triggering event analysis received from management.	\$300.00	0.9	\$270.00
Dail, Amanda	Assess the income approach analysis.	\$300.00	1.7	\$510.00
Lauret, Kyle	Meet with Office of General Counsel (privileged and confidential) R. Young to discuss historical Deloitte services provided.	\$500.00	0.3	\$150.00
Lauret, Kyle	Discuss with J. Berry, L. McDonnell, J. Staiger (Deloitte) to discuss third quarter approach to reviewing bankruptcy accounting matters.	\$500.00	0.5	\$250.00
Lauret, Kyle	Summarize services Deloitte provided Sears Holdings related to transactions with ESL Investments (a privately owned hedge fund) as requested by Office General Counsel.	\$500.00	0.2	\$100.00
Lauret, Kyle	Respond to conflict check inquiry regarding services provided to Sears Holdings debtor.	\$500.00	0.2	\$100.00
Lauret, Kyle	Close notes on Citibank transaction accounting memo and ensure the Company complied with necessary credit standards.	\$500.00	1.7	\$850.00
Lauret, Kyle	Summarize references to Deloitte audit workpapers associated with historical transactions between Sears Holdings and ESL Investments.	\$500.00	2.1	\$1,050.00
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte) to discuss proper testing approach and sampling method for liabilities subject to compromise.	\$400.00	1.1	\$440.00
Lonnemann, Malorie	Meet with P. Sorenson (Deloitte) to further discuss proper testing approach and sampling method for liabilities subject to compromise.	\$400.00	1.7	\$680.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/19/2018				
Sorenson, Peter	Meet with M. Lonnemann (Deloitte) to discuss proper testing approach and sampling method for liabilities subject to compromise.	\$300.00	1.1	\$330.00
Sorenson, Peter	Meet with M. Lonnemann (Deloitte) to further discuss proper testing approach and sampling method for liabilities subject to compromise.	\$300.00	1.7	\$510.00
Staiger, Jt	Meet with K. Straub (Deloitte) on updates to bankruptcy project plan.	\$500.00	0.7	\$350.00
Staiger, Jt	Analyze intangible asset discount rate to be used in for tradename impairment considerations for quarter 3 accounting considerations.	\$500.00	1.4	\$700.00
Staiger, Jt	Research guidance using Deloitte resources regarding discount rates that should be used for asset impairment and apply to third quarter considerations	\$500.00	0.5	\$250.00
Staiger, Jt	Discuss with J. Berry, L. McDonnell, K. Lauret (Deloitte) to discuss third quarter approach to reviewing bankruptcy accounting matters.	\$500.00	0.5	\$250.00
Straub, Kelsey	Meet with J. Staiger (Deloitte) on updates to bankruptcy project plan.	\$300.00	0.7	\$210.00
Swiatkowski, John	Review Weighted Average Cost of Capital (WACC)/discount rate analysis prepared by Sears for impairment testing purposes and comparison to WACC data prepared by Deloitte.	\$500.00	0.6	\$300.00
Taylor, Mike	Review emails related to impairment analyses related to the Kenmore brand name.	\$600.00	0.1	\$60.00
Tummuri, Ashok Reddy	Research Deloitte guidance for valuation requirements regarding trade name impairment to determine if the Kenmore impairment was appropriately accounted for.	\$80.00	0.8	\$64.00
Tummuri, Ashok Reddy	Discuss with S. Bakshi (Deloitte) on the deliverables to be worked on related to intangible asset impairments.	\$80.00	0.4	\$32.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/19/2018				
Tummuri, Ashok Reddy	Prepare income approach work paper testing valuation assumptions regarding the impairment of Sears brands (Kenmore and Diehard).	\$80.00	1.5	\$120.00
Weinert McDonnell, Lesley	Review documentation of quarterly review procedures performed over two separate debt agreements executed during 3rd quarter.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Review planned procedures for bankruptcy-specific topics for quarterly review including liabilities subject to compromise and reorganization costs.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Discuss with J. Berry, J. Staiger, K. Lauret (Deloitte) to discuss third quarter approach to reviewing bankruptcy accounting matters.	\$600.00	0.5	\$300.00
11/20/2018				
Balester, Jennifer	Meet with L. McDonnell, K. Lauret, P. Sorenson (Deloitte) to assess testing approach over self-insurance actuarial data.	\$500.00	0.4	\$200.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, C. Fitzgerald, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$600.00	0.4	\$240.00
Colletti, James	Update bankruptcy related workpapers to reflect the client's current situation.	\$200.00	1.8	\$360.00
Dail, Amanda	Draft email of Weighted Average Cost of Capital (WACC) analysis summary to audit team.	\$300.00	0.1	\$30.00
Dail, Amanda	Meet with L. McDonnell, J. Berry, J. Staiger, C. Fitzgerald, K. Straub, M. Taylor, J. Swiatkowski (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$300.00	0.4	\$120.00
Dail, Amanda	Respond to comments on independent review of preliminary (Weighted Average Cost of Capital) WACC analysis from M. Taylor (Deloitte).	\$300.00	0.5	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/20/2018				
Feller, Jon	Review statutory audit report language in order to document deferred tax testing related to Sears Puerto Rico Operations.	\$600.00	0.5	\$300.00
Fitzgerald, Connor	Meet with L. McDonnell, J. Berry, J. Staiger, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$300.00	0.4	\$120.00
Hartmann, Becky	Review revised schedules and exhibits provided by Willis Towers Watson for the Q3'2018 pension remeasurement.	\$500.00	0.5	\$250.00
Hu, May	Review revised settlement accounting reports from Willis Towers Watson to ensure the client made appropriate post close entry for Pension settlement and remeasurement	\$300.00	0.2	\$60.00
Jain, Yash R	Update documentation on credit agreement (Debtor in Possession financing) testing based on notes received from L. Berrill (Deloitte).	\$120.00	0.4	\$48.00
Jain, Yash R	Review the debtor in possession agreement and determine potential accounting implications regarding short term and long term debt.	\$120.00	0.6	\$72.00
Jain, Yash R	Document Debtor in possession agreement and accounting implications associated with it	\$120.00	0.7	\$84.00
Lauret, Kyle	Research Deloitte Technical Library guidance related to debt transaction amendments in order to gain comfort on Third Amendment to Credit Agreement debt transaction (Q3'18)	\$500.00	0.7	\$350.00
Lauret, Kyle	Review cash flow impacts and various scenarios related to bankruptcy filing with L. McDonnell (Deloitte).	\$500.00	0.3	\$150.00
Lauret, Kyle	Gather references to Deloitte audit workpapers associated with historical transactions between Sears Holdings and ESL Investments (a privately owned hedge fund).	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/20/2018				
Lauret, Kyle	Summarize references to Deloitte audit workpapers associated with historical transactions between Sears Holdings and ESL Investments.	\$500.00	0.6	\$300.00
Sorenson, Peter	Assess procedures required to perform testing on a new liability account (Liabilities Subject to Compromise) created because of the bankruptcy based on Deloitte Research guidance findings	\$300.00	3.9	\$1,170.00
Staiger, Jt	Analyzing intangible asset discount rate to be used in for tradename impairment considerations for quarter 3 accounting considerations	\$500.00	1.2	\$600.00
Staiger, Jt	Meet with L. McDonnell, J. Berry, C. Fitzgerald, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$500.00	1.2	\$600.00
Staiger, Jt	Analyze billings and collections prior to bankruptcy filing.	\$500.00	1.5	\$750.00
Staiger, Jt	Research guidance using Deloitte resources regarding discount rates that should be used for asset impairment and apply to third quarter considerations	\$500.00	1.0	\$500.00
Straub, Kelsey	Meet with L. McDonnell, J. Berry, J. Staiger, C. Fitzgerald, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$300.00	0.4	\$120.00
Straub, Kelsey	Meet with J. Goodin (Sears) to discuss the requested audit support related to debt and interest for the third quarter 2018	\$300.00	0.7	\$210.00
Swiatkowski, John	Meet with L. McDonnell, J. Berry, J. Staiger, C. Fitzgerald, K. Straub, M. Taylor, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$500.00	0.4	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/20/2018				
Taylor, Mike	Meet with L. McDonnell, J. Berry, J. Staiger, C. Fitzgerald, K. Straub, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$600.00	0.4	\$240.00
Taylor, Mike	Review draft impairment analysis regarding post petition accounts.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Reviewed cash flow impacts and various scenarios related to bankruptcy filing with K. Lauret (Deloitte).	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, C. Fitzgerald, K. Straub, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) and J. Drosopoulos, S. Brokke (Sears) to discuss Q3 valuation models.	\$600.00	0.4	\$240.00
11/21/2018				
Bougadis, Blake	Perform interest and debt testing using 3rd quarter interest schedule data.	\$200.00	1.4	\$280.00
Bougadis, Blake	Assess debtor in possession financing information in order to prepare conclusions.	\$200.00	0.9	\$180.00
Dail, Amanda	Draft email to audit team to check in on timeline of triggering event (event that would cause impairment) analysis.	\$300.00	0.1	\$30.00
Jain, Yash R	Review the debtor in possession agreement and determine potential accounting implications regarding interest expense and the potential income statement effect on the Company	\$120.00	1.2	\$144.00
Jain, Yash R	Document Deloitte Technical Library research findings regarding the accounting impact on interest expense caused by the new debtor in possession agreement due to the bankruptcy	\$120.00	1.2	\$144.00
Jain, Yash R	Review the debtor in possession agreement and determine potential accounting implications regarding short term and long term debt.	\$120.00	0.6	\$72.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/21/2018				
Jain, Yash R	Document Deloitte Technical Library research findings regarding the accounting impact on Long-term debt caused by the new debtor in possession agreement due to the bankruptcy	\$120.00	0.5	\$60.00
Sorenson, Peter	Assess procedures required to perform testing on a new liability account (Liabilities Subject to Compromise) created because of the bankruptcy based on Deloitte Research guidance findings	\$300.00	3.6	\$1,080.00
Straub, Kelsey	Edit and update project plan for revised timeline of when managers and partners will receive audit workpapers they are assigned to review	\$300.00	2.3	\$690.00
Straub, Kelsey	Review the Company's valuation models for tradenames to determine whether the Company used similar forecast assumptions as the prior quarter	\$300.00	0.8	\$240.00
Taylor, Mike	Review post petition intangible assets impairment findings memo	\$600.00	0.1	\$60.00
11/22/2018				
Jain, Yash R	Research Debtor-in-Possession Financing agreement guidance utilizing Deloitte resources to determine necessary steps for transaction testing.	\$120.00	1.6	\$192.00
Jain, Yash R	Review the debtor in possession agreement and determine potential accounting implications regarding short term and long term debt.	\$120.00	3.2	\$384.00
11/26/2018				
Allen, Michael	Research independence guidance and determine if the newly appointed Chief Restructuring Officer is considered an officer.	\$200.00	0.7	\$140.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/26/2018				
Dail, Amanda	Draft email to coordinate scope and timing of review of triggering event (event that potentially causes impairment) analysis with the audit team.	\$300.00	0.3	\$90.00
Hartmann, Becky	Review workpapers documenting the procedures performed for the Q3'2018 pension plans remeasurements.	\$500.00	2.0	\$1,000.00
Jain, Yash R	Compile listing of areas needed for further testing of the debtor in possession financing agreement to pass along to K. Straub (Deloitte) who will ensure testing will be completed	\$120.00	0.2	\$24.00
Jaiswal, Himanshu	Review listing of professionals to determine necessary OGC compliance requirements for each professional involved in Sears engagement.	\$80.00	2.2	\$176.00
Jaiswal, Himanshu	Document findings of mandatory OGC compliance standards that have been met for all professionals involved in the engagement based on responses received from professionals	\$80.00	2.2	\$176.00
Lonnemann, Malorie	Draw conclusions on proper accounting for the newly created Liabilities Subject to Compromise account, due to the bankruptcy, based on Deloitte guidance	\$400.00	4.7	\$1,880.00
McManus, Joseph	Document procedures and conclusions for the Company's segment reporting considerations and presentation of those considerations in the financial statements.	\$300.00	2.2	\$660.00
McManus, Joseph	Prepare memo for documentation of procedures and conclusions over the Q3 Pension Remeasurement.	\$300.00	3.2	\$960.00
Staiger, Jt	Meet with M. Rothchild, K. Straub (Deloitte) to discuss the status of Sears engagements and fee collection.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Staiger, M. Rothchild (Deloitte) to discuss the status of Sears engagements and fee collection.	\$300.00	0.4	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/26/2018				
Straub, Kelsey	Document the audit team's consideration of engagement risk given the Company's filing of bankruptcy and its impact on audit procedures	\$300.00	2.6	\$780.00
Straub, Kelsey	Review documentation on the fluctuations in the account balances in accounts receivables during the third quarter 2018	\$300.00	2.8	\$840.00
Taylor, Mike	Draft email related to updated analysis, scope, timing of review and deliverables.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Review draft audit plan of interim impairment test of trade names and goodwill.	\$600.00	1.1	\$660.00
11/27/2018				
Drager, Christine	Review updated Q3 settlement exhibits provided by Willis Towers Watson.	\$600.00	0.2	\$120.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, L. McDonnell (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.9	\$450.00
Lauret, Kyle	Analyze Sears Holdings audit index to identify audit workpapers potentially including reference to past transactions with ESL Investments (a privately owned hedge fund) for Office General Counsel.	\$500.00	1.6	\$800.00
Lauret, Kyle	Review fourth quarter contract (Assurant Agreement) to identify accounting complexities and matters requiring further assessment.	\$500.00	2.3	\$1,150.00
McManus, Joseph	Update documentation of Third Quarter pension remeasurement review memo based on manager edits.	\$300.00	2.7	\$810.00
McManus, Joseph	Meet with J. Staiger (Deloitte) to discuss reorganization costs substantive and control procedures during the third quarter review.	\$300.00	0.4	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/27/2018				
Staiger, Jt	Analyze impacts of the sale of certain investments and the reporting requirements resulting from the disposition.	\$500.00	1.5	\$750.00
Staiger, Jt	Assess additional Q3'18 review procedures to be performed over Long term liabilities based on bankruptcy filing.	\$500.00	0.8	\$400.00
Staiger, Jt	Review approach to bankruptcy matters and determine impact on property held for sale accounting.	\$500.00	0.9	\$450.00
Staiger, Jt	Meet with J. McManus (Deloitte) to discuss reorganization costs substantive and control procedures during the third quarter review.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, K. Lauret (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.9	\$450.00
Straub, Kelsey	Review documentation on the fluctuations in the account balances for the Sears and Kenmore tradenames during the third quarter 2018	\$300.00	2.1	\$630.00
Taylor, Mike	Plan for changes in audit procedures by assessing new potential high risk areas due to the bankruptcy filing	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Review draft promotional allowances underwriting administration agreement.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, K. Lauret (Deloitte) regarding accounting for third quarter 10-Q disclosures impacted by bankruptcy filing.	\$600.00	0.9	\$540.00
11/28/2018				
Bougadis, Blake	Discuss with S. Haywood, S. Brokke, E. Gee, A. Lipovetsky, J. Drosopoulos, J. Butz, J. Catanese (Sears) and K. Lauret, C. McShane (Deloitte) leases bankruptcy process .	\$200.00	0.5	\$100.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/28/2018				
Bougadis, Blake	Update Kent location failed sales-leaseback transaction per client provided matrix.	\$200.00	0.8	\$160.00
Fitzgerald, Connor	Document quarter 3 considerations associated with Kenmore valuation.	\$300.00	3.3	\$990.00
Jain, Yash R	Clear notes on debtor in possession financing testing ensuring the sufficiency of our review procedures over the Q3'18 debtor in possession financing agreement.	\$120.00	1.8	\$216.00
Jaiswal, Himanshu	Determine members of the US team who had not confirmed independence in order to ensure OGC compliance.	\$80.00	1.5	\$120.00
Lauret, Kyle	Discussed with J. Drosopolous (Sears) accounting and reporting requirements for debtor financial statements in third quarter Form 10-Q.	\$500.00	0.5	\$250.00
Lauret, Kyle	Research accounting and reporting requirements for debtor financial statements in third quarter Form 10-Q.	\$500.00	1.2	\$600.00
Lauret, Kyle	Discuss with S. Haywood, S. Brokke, E. Gee, A. Lipovetsky, J. Drosopoulos, J. Butz, J. Catanese (Sears) and B. Bougadis, C. McShane (Deloitte) leases bankruptcy process .	\$500.00	0.5	\$250.00
Lauret, Kyle	Close notes on Citibank transaction accounting memo.	\$500.00	0.9	\$450.00
McShane, Connor	Discuss with S. Haywood, S. Brokke, E. Gee, A. Lipovetsky, J. Drosopoulos, J. Butz, J. Catanese (Sears) and K. Lauret, B. Bougadis (Deloitte) leases bankruptcy process.	\$300.00	0.5	\$150.00
McShane, Connor	Document internal control considerations pertaining to potential Sears Home Improvement (SHIP) asset sale.	\$300.00	3.3	\$990.00
McShane, Connor	Research accounting treatment for potential Guarantor/Non-guarantor footnote error.	\$300.00	3.4	\$1,020.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/28/2018				
Staiger, Jt	Discuss with K. Lauret, L. McDonnell (Deloitte) regarding staff performance reviews and ongoing management of project plan.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with T. Goncalves, L. McDonnell, K. Lauret, M. Lonnemann (Deloitte) to discuss SEC questions related to bankruptcy filing requirements and related footnote disclosures.	\$500.00	0.6	\$300.00
Straub, Kelsey	Perform analytics on the Company's pre and post petition interest expense account balances to identify reasons for fluctuations	\$300.00	1.8	\$540.00
Weinert McDonnell, Lesley	Review impact pension obligation of Pension Benefit Guaranty Corp (PBGC's) intent to claim cash in escrow.	\$600.00	0.7	\$420.00
11/29/2018				
Allen, Michael	Document Deloitte's discussions with the client after receiving an SEC comment letter (SEC requirement).	\$200.00	0.4	\$80.00
Anderson, Jenifer	Provide 2014, 2015, 2016 and 2017 applicable statutory report of SHBF to K. Lauret (Deloitte).	\$500.00	0.3	\$150.00
Berland, Taylor	Discuss with J. Goodin (Sears) the presentation of working capital disclosure in the 10-Q and how to present the debtor in possession financing.	\$400.00	0.7	\$280.00
Fitzgerald, Connor	Update documentation for Sears tradename impairment considerations for quarter 3.	\$300.00	3.2	\$960.00
Fitzgerald, Connor	Update Kenmore terminal growth rate analysis for quarter three impairment procedures.	\$300.00	1.1	\$330.00
Hartmann, Becky	Review workpapers and documentation pertaining to the Q3 2018 pension remeasurement transaction.	\$500.00	1.4	\$700.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/29/2018				
Jain, Yash R	Update documentation of debtor in possession financing testing workpaper based on notes made by P. Nanda (Deloitte)	\$120.00	1.7	\$204.00
Jaiswal, Himanshu	Coordinate with M. Allen and B. Bougadis (Deloitte) to ensure they have met all independence requirements for OGC compliance.	\$80.00	1.0	\$80.00
McManus, Joseph	Review updated documentation of Segment Testing Procedures Third Quarter documentation memo.	\$300.00	1.4	\$420.00
McManus, Joseph	Meet with A. Williams (Deloitte), and members of the Sears Holdings Pricing Team to discuss updated pricing strategies for seasonal items and items that are being sold with reduced margins.	\$300.00	0.4	\$120.00
McShane, Connor	Document internal control considerations pertaining to potential Sears Home Improvement (SHIP) asset sale.	\$300.00	2.1	\$630.00
McShane, Connor	Research accounting treatment for potential Guarantor/Non-guarantor footnote error.	\$300.00	2.9	\$870.00
McShane, Connor	Document accounting consultation conclusion related to Guarantor/Non-guarantor footnote error.	\$300.00	3.1	\$930.00
Nanda, Priyanka	Review debt accounting analysis regarding to debtor in possession financing transaction testing to ensure sufficiency of review procedures performed on the new debt agreement.	\$160.00	3.2	\$512.00
Straub, Kelsey	Document a summary of additional procedures for the audit team to perform on new financial statement accounts for the third quarter 2018 as a result of bankruptcy	\$300.00	2.1	\$630.00
Taylor, Mike	Reply to OGC email regarding relationship with parties involved with case.	\$600.00	0.1	\$60.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/29/2018				
Weinert McDonnell, Lesley	Discuss with S. Brokke and J. Drosopoulos (Sears) regarding implications of not filing 10-Q with SEC timely as well as data request from UCC.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Research implications of not timely filing a Form 10-Q with the SEC.	\$600.00	0.3	\$180.00
Williams, Adam	Meet with J. McManus (Deloitte), and members of the Sears Holdings Pricing Team to discuss updated pricing strategies for seasonal items and items that are being sold with reduced margins.	\$500.00	0.4	\$200.00
Williams, Adam	Review memo addressing the impact of the bankruptcy filing on Sears reportable segments.	\$500.00	0.6	\$300.00
Williams, Adam	Review research summary regarding sale-leaseback property, which highlighted guidance and Deloitte's conclusions based on that guidance.	\$500.00	0.8	\$400.00
11/30/2018				
Allen, Michael	Update tickmark section (Q3'18 Analytic- Liabilities) based on the client explanations for fluctuations in the Cash account	\$200.00	1.8	\$360.00
Allen, Michael	Draft memo, as required by SEC, based on SEC comment and response letters posted on Edgar, an SEC database.	\$200.00	0.6	\$120.00
Castellano, Carrie	Discussion with R. Buenaventura, E. Boston (Sears) about what types of reports needed to test cost change control.	\$200.00	1.1	\$220.00
Castellano, Carrie	Discussion with J. McManus (Deloitte) related to automated and nonautomated inventory controls and reports requested from the client.	\$200.00	1.5	\$300.00
Castellano, Carrie	Meet with C. Fitzgerald (Deloitte) to discuss how to use cost change and retail price change reports to continue testing inventory balances.	\$200.00	0.6	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/30/2018				
Fitzgerald, Connor	Review client's impairment models with J. Staiger (Deloitte) to understand the client's forecast.	\$300.00	1.5	\$450.00
Hartmann, Becky	Review memo documenting the Q3'2018 pension remeasurements.	\$500.00	1.6	\$800.00
Jha, Abhinav	Gather the financial statements of last 4 fiscal years of various Sear's business entities to make a financial matrix for archive.	\$80.00	1.5	\$120.00
Lauret, Kyle	Gather legal entity statutory audit reports to assess intercompany activity.	\$500.00	1.4	\$700.00
Lonnemann, Malorie	Review liabilities subject to compromise guidance summary and Deloitte memo with respective conclusions.	\$400.00	0.3	\$120.00
McManus, Joseph	Review invoice support received for reorganization cost selections obtained from S. Brokke (Sears).	\$300.00	0.7	\$210.00
McShane, Connor	Research accounting treatment for potential Guarantor/Non-guarantor footnote error.	\$300.00	3.4	\$1,020.00
Nanda, Priyanka	Meet with T. Sal (Deloitte) for Q3 Management Representation Letter Review notes and follow up mail sent to US Team.	\$160.00	2.2	\$352.00
Nanda, Priyanka	Review debt accounting analysis regarding to debtor in possession financing transaction testing to ensure sufficiency of review procedures performed on the new debt agreement.	\$160.00	2.0	\$320.00
Rosi, Matthew	Update liability subject to compromise testing documentation based on invoice level detail obtained from J. Butz (Sears)	\$200.00	1.5	\$300.00
Sal, TANMOY	Collate the financials from the Sears legal entities from the Engagement Team for client requests.	\$80.00	1.8	\$144.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/30/2018				
Straub, Kelsey	Review client's impairment models with C. Fitzgerald (Deloitte) to understand the client's forecast.	\$300.00	1.5	\$450.00
Straub, Kelsey	Perform audit testing on the Company's debt discount write-offs during the third quarter 2018 as a result of bankruptcy	\$300.00	1.1	\$330.00
Taylor, Mike	Review Impairment analysis memo related to Tradename impairment for Sears brands (Diehard and Kenmore).	\$600.00	0.6	\$360.00
12/01/2018				
Sal, TANMOY	Collate the financials from the Sears Legal Entities for meeting with K. Lauret and P. Nanda (All Deloitte).	\$80.00	1.2	\$96.00
12/02/2018				
Dail, Amanda	Download Capital IQ estimate reports for Sears and Kenmore guideline public companies to send to audit team.	\$300.00	0.3	\$90.00
Fitzgerald, Connor	Review the preliminary plan for reorganization in order to assess management's tradename analyses for the quarter.	\$300.00	3.5	\$1,050.00
McManus, Joseph	Update documentation on Segments Chief Operating Decision Maker workpaper.	\$300.00	1.6	\$480.00
McManus, Joseph	Update the reorganization expense workpaper based on support provided by S. Brokke (Sears).	\$300.00	0.8	\$240.00
McManus, Joseph	Document pricing meeting held on 11/29 for discussions and inventory valuation considerations noted.	\$300.00	1.1	\$330.00
Straub, Kelsey	Update listing of procedures necessary to complete arising from bankruptcy.	\$300.00	2.3	\$690.00
Taylor, Mike	Review the impairment analysis workpaper.	\$600.00	1.5	\$900.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/03/2018				
Allen, Michael	Perform Essbase debtor store count pulls at an individual segment level for Sears.	\$200.00	0.4	\$80.00
Allen, Michael	Assess account fluctuations caused by transfers of liabilities to subject to compromise.	\$200.00	0.3	\$60.00
Berry, Jim	Review internal legal matter related to Sears with L. McDonnell (Deloitte).	\$600.00	1.1	\$660.00
Bougadis, Blake	Review interest expense and interest payable accounts to include in analysis of bankruptcy debt and interest.	\$200.00	0.6	\$120.00
Dail, Amanda	Draft scoping memo for Sears and Kenmore trade name impairment to assess procedures to be performed for impairment testing.	\$300.00	0.7	\$210.00
Dail, Amanda	Draft questions on Sears and Kenmore regarding impairment analysis for client inquiry.	\$300.00	1.7	\$510.00
Dail, Amanda	Review the Sears & Kenmore impairment analysis memo.	\$300.00	0.3	\$90.00
Dail, Amanda	Discuss with M. Taylor (Deloitte) the Sears and Kenmore triggering event (an event that may cause an impairment analysis) analysis.	\$300.00	0.4	\$120.00
Fitzgerald, Connor	Discuss Kenmore forecast with K. Straub (Deloitte) and formulas in the impairment worksheet.	\$300.00	1.6	\$480.00
Fitzgerald, Connor	Document additional scenarios based on results of forecasting assessment for the Kenmore impairment memo.	\$300.00	3.9	\$1,170.00
Fitzgerald, Connor	Document Kenmore tradename historical forecasting analysis worksheet.	\$300.00	2.1	\$630.00
Hartmann, Becky	Review pension settlement reconciliation tie out worksheet.	\$500.00	1.0	\$500.00
Hartmann, Becky	Research the classification of the debtor in possession financing - revolver in the statement of cash flows.	\$500.00	1.2	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/03/2018				
Hu, May	Review audit findings related to pension documented in the Q3'18 summary memo.	\$300.00	0.2	\$60.00
Jaiswal, Himanshu	Update Office of General Compliance tracker based on responses received by members across the engagement.	\$80.00	0.9	\$72.00
Jha, Abhinav	Meet with P. Nanda, T. Sal (Deloitte) to discuss changes in review procedures due to the bankruptcy filing.	\$80.00	1.0	\$80.00
Lauret, Kyle	Review audit reappointment application procedures and criteria.	\$500.00	1.1	\$550.00
Lauret, Kyle	Gather segment level financial data for bankruptcy tax project, as requested by management.	\$500.00	0.3	\$150.00
Lauret, Kyle	Gather legal entity statutory audit reports to assess intercompany activity.	\$500.00	0.3	\$150.00
Lauret, Kyle	Gather store level financial data for bankruptcy tax project, as requested by management.	\$500.00	0.8	\$400.00
McManus, Joseph	Document inventory valuation considerations apparel strategy update meeting.	\$300.00	0.9	\$270.00
McManus, Joseph	Update documentation on Q3 remeasurement exhibits tie outs for commentary provided by R. Hartmann (Deloitte).	\$300.00	0.5	\$150.00
McManus, Joseph	Meet with A. Williams (Deloitte), and F. Gourlin (Sears) to discuss updated pricing strategies for Kmart and Sears seasonal apparel items and items sold with reduced margins.	\$300.00	0.5	\$150.00
McManus, Joseph	Update documentation on pricing meeting discussion memo.	\$300.00	0.6	\$180.00
Nanda, Priyanka	Meet with A. Jha, T. Sal (Deloitte) to discuss changes in review procedures due to bankruptcy filing.	\$160.00	1.0	\$160.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/03/2018				
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to discuss J. Butz (Sears) responses and plan to cover liabilities subject to compromise.	\$200.00	0.5	\$100.00
Rosi, Matthew	Document selections made for pre-petition liabilities subject to compromise workpaper.	\$200.00	3.2	\$640.00
Sal, TANMOY	Meet with P. Nanda, A. Jha (Deloitte) to discuss changes in review procedures due to the bankruptcy filing.	\$80.00	1.0	\$80.00
Sorenson, Peter	Document the new liabilities subject to compromise memorandum.	\$300.00	3.8	\$1,140.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) to discuss J. Butz (Sears) responses and plan to cover liabilities subject to compromise.	\$300.00	0.5	\$150.00
Sorenson, Peter	Test the liabilities subject to compromise accounts payable balance.	\$300.00	3.3	\$990.00
Straub, Kelsey	Develop new audit procedures and analytics to test the Company's interest expense during bankruptcy	\$300.00	1.7	\$510.00
Straub, Kelsey	Discuss Kenmore forecast with C. Fitzgerald (Deloitte) and formulas in the impairment workpaper.	\$300.00	1.6	\$480.00
Taylor, Mike	Discuss with A. Dail (Deloitte) the Sears and Kenmore triggering event (an event that may cause an impairment analysis) analysis.	\$600.00	0.4	\$240.00
Taylor, Mike	Review post-petition intangible asset impairment analysis.	\$600.00	3.1	\$1,860.00
Weinert McDonnell, Lesley	Review Deloitte's draft declaration to retain Deloitte as independent auditor.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review Q3'18 documentation of review procedures over interim remeasurement of pension plans.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Review internal legal matter related to Sears with J. Berry (Deloitte).	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/03/2018				
Weinert McDonnell, Lesley	Review memorandum documenting required consultation due to data breach.	\$600.00	0.4	\$240.00
Williams, Adam	Review memorandum addressing the impact of the bankruptcy filing on Sears reportable segments.	\$500.00	2.8	\$1,400.00
Williams, Adam	Review memorandum documenting inventory valuation considerations associated with changes in pricing strategies related to the bankruptcy filing.	\$500.00	1.1	\$550.00
Williams, Adam	Meet with J. McManus (Deloitte), and F. Gourlin (Sears) to discuss updated pricing strategies for Kmart and Sears seasonal apparel items and items sold with reduced margins.	\$500.00	1.5	\$750.00
12/04/2018				
Allen, Michael	Update balance sheet analytics due to bankruptcy matters that caused changes in account balances.	\$200.00	1.0	\$200.00
Allen, Michael	Perform Essbase pull for 2nd low level accounts (balance sheet and income statement) for each individual segment of Sears.	\$200.00	0.6	\$120.00
Allen, Michael	Compile listing of 2nd level accounts (balance sheet and income statement) to assess potential bankruptcy effects to the reporting of these accounts.	\$200.00	0.4	\$80.00
Berggren, Maureen	Discuss with J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, and G. Yauch (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$600.00	0.5	\$300.00
Berry, Jim	Meet with L. McDonnell, K. Lauret, J. Staiger (Deloitte) to review Deloitte's declaration for reappointment.	\$600.00	0.4	\$240.00
Berry, Jim	Call with K. Lauret, L. McDonnell, and A. Sasso (Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.3	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/04/2018				
Berry, Jim	Review declaration to be filed with courts regarding appointment as auditor.	\$600.00	1.1	\$660.00
Berry, Jim	Discuss with L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, and M. Berggren (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$600.00	0.5	\$300.00
Fitzgerald, Connor	Document terminal growth rate analysis for the Kenmore tradename.	\$300.00	2.1	\$630.00
Fitzgerald, Connor	Research competitor/industry revenue growth and document for comparative assessment with Kenmore.	\$300.00	2.3	\$690.00
Fitzgerald, Connor	Assess internal specialists (Deloitte) questions on key revenue forecasting assumptions utilized by management in their impairment analysis.	\$300.00	2.2	\$660.00
Hermanson, Tom	Discuss with J. Berry, L. McDonnell, E. Tzavelis, G. Yauch, and M. Berggren (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$600.00	0.5	\$300.00
Jain, Yash R	Review the Junior debtor in possession agreement to assess additional testing procedures needed to be performed over the Company's debt obligations.	\$120.00	3.4	\$408.00
Jha, Abhinav	Create listing of debtor entities for testing.	\$80.00	1.0	\$80.00
Lauret, Kyle	Discuss with S. Brokke (Sears), L. McDonnell (All Deloitte) regarding accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$500.00	0.8	\$400.00
Lauret, Kyle	Gather store level financial data to assess bankruptcy implications to store level accounts.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) to review Deloitte's declaration for reappointment.	\$500.00	0.4	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/04/2018				
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (All Sears) and J. Staiger, L. McDonnell (All Deloitte) regarding accounting for Q3'18 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review workpapers addressing bankruptcy accounting and reporting for third quarter Form 10-Q.	\$500.00	0.7	\$350.00
Lauret, Kyle	Call with J. Berry, L. McDonnell, and A. Sasso (Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$500.00	0.3	\$150.00
Lauret, Kyle	Update Citibank transaction accounting memo based on notes from J. Berry (Deloitte).	\$500.00	0.2	\$100.00
Lauret, Kyle	Analyze management's evaluation memo related to third quarter Form 10-Q guarantor / nonguarantor footnote disclosure.	\$500.00	0.8	\$400.00
McManus, Joseph	Update the Business Unit pricing strategies memo based on discussions with the Hardlines Business Unit leaders.	\$300.00	0.4	\$120.00
McManus, Joseph	Document Deloitte's conclusions on Q3 Remeasurement memo prepared by J. Eichner (Sears).	\$300.00	1.4	\$420.00
McManus, Joseph	Review state street trial balances provided by D. Morse (State Street) for pension exhibit tie outs.	\$300.00	0.4	\$120.00
McManus, Joseph	Perform tie out procedures on pension support provided by D. Morse (State Street).	\$300.00	0.9	\$270.00
McShane, Connor	Read third party bankruptcy accounting guide for assets held-for-sale under Sears bankruptcy scenario.	\$300.00	2.1	\$630.00
McShane, Connor	Read additional third party bankruptcy accounting guide for assets held-for-sale under Sears bankruptcy scenario.	\$300.00	4.2	\$1,260.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/04/2018				
Rosi, Matthew	Prepare an analysis of the net book value, fair value, and classification (closed, operating, open) of the recently sold properties.	\$200.00	2.6	\$520.00
Rosi, Matthew	Research guidance on testing liabilities subject to compromise due to bankruptcy.	\$200.00	1.2	\$240.00
Sasso, Anthony	Call with J. Berry, K. Lauret, L. McDonnell (Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.3	\$180.00
Sorenson, Peter	Review Q3'18 workpaper related to liabilities subject to compromise.	\$300.00	2.2	\$660.00
Sorenson, Peter	Document additional procedures in new liabilities subject to compromise workpaper.	\$300.00	3.6	\$1,080.00
Sorenson, Peter	Review fourth round of liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	1.7	\$510.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (All Sears) and J. Staiger, L. McDonnell, and K. Lauret (All Deloitte) regarding accounting for Q3'18 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.8	\$400.00
Staiger, Jt	Review retention application for submission to the court for approval.	\$500.00	1.4	\$700.00
Staiger, Jt	Review additional information in retention application for submission to the court for approval.	\$500.00	1.0	\$500.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret (Deloitte) to review Deloitte's declaration for reappointment.	\$500.00	0.4	\$200.00
Straub, Kelsey	Perform incremental work on the balance sheet analytics due to changes in the trial balance.	\$300.00	3.7	\$1,110.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/04/2018				
Straub, Kelsey	Meet with J. Goodin (Sears) to discuss interest expense and payable due to bankruptcy.	\$300.00	1.9	\$570.00
Taylor, Mike	Review supporting documents related to impairment analysis	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss with S. Brokke (Sears) and K. Lauret (All Deloitte) regarding accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, J. Staiger (Deloitte) to review Deloitte's declaration for reappointment.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (All Sears) and J. Staiger, K. Lauret (All Deloitte) regarding accounting for Q3'18 10-Q disclosures impacted by bankruptcy filing.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Call with J. Berry, K. Lauret, and A. Sasso (Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.3	\$180.00
Williams, Adam	Review memorandum documenting inventory valuation considerations associated with changes in pricing strategies.	\$500.00	2.1	\$1,050.00
Yauch, Glenn	Discuss with J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, and M. Berggren (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$600.00	0.7	\$420.00
12/05/2018				
Allen, Michael	Perform Essbase pulls for liabilities subject to compromise to assess what accounts changed due to filing.	\$200.00	1.2	\$240.00
Allen, Michael	Perform analytical procedures and document changes (as if no bankruptcy filing or with bankruptcy filing).	\$200.00	0.4	\$80.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Allen, Michael	Update explanation of fluctuations found in our analytical procedures over Balance Sheet accounts based on review notes from T. Berland (Deloitte).	\$200.00	1.9	\$380.00
Berry, Jim	Meet with L. McDonnell, K. Lauret, D. Bradfield, A. Sasso, K. Straub (Deloitte) to discuss Sears debt classification.	\$600.00	0.5	\$300.00
Berry, Jim	Call with D. Bradfield, L. McDonnell, and K. Lauret (All Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.5	\$300.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, M. Rothchild, K. Straub (Deloitte) to discuss Deloitte retention document.	\$600.00	0.9	\$540.00
Bougadis, Blake	Review bankruptcy debt interest for liabilities subject to compromise data as well as excluded debtors.	\$200.00	1.3	\$260.00
Bradfield, Derek	Call with J. Berry, L. McDonnell, and K. Lauret (All Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.5	\$300.00
Bradfield, Derek	Meet with J. Berry, L. McDonnell, K. Lauret, A. Sasso, K. Straub (Deloitte) to discuss Sears debt classification.	\$600.00	0.5	\$300.00
Drager, Christine	Review Q3 audit memo regarding pension remeasurement documentation.	\$600.00	0.5	\$300.00
Fitzgerald, Connor	Document market share analysis considerations for the Q3 2018 Sears impairment analysis memo.	\$300.00	3.8	\$1,140.00
Fitzgerald, Connor	Review recently executed asset purchase agreement for documenting revenue forecast drivers for the business.	\$300.00	1.2	\$360.00
Fitzgerald, Connor	Document industry data considerations for the Sears impairment analysis memo.	\$300.00	3.3	\$990.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Hartmann, Becky	Review memo written by Sears management on the accounting treatment for the pension settlements and remeasurements for Q3'2018.	\$500.00	1.8	\$900.00
Jain, Yash R	Review the Junior debtor in possession agreement to assess potential cash flow impacts regarding the Guarantor/ Non-Guarantor Disclosure in the Q3'18 10Q.	\$120.00	2.2	\$264.00
Lauret, Kyle	Document prior period disclosure research regarding the Company's guarantor non-guarantor footnote within the Q3 10Q.	\$500.00	3.7	\$1,850.00
Lauret, Kyle	Research prior period disclosures in the Company's guarantor non-guarantor footnote within the Q3 10Q.	\$500.00	1.5	\$750.00
Lauret, Kyle	Call with J. Berry, D. Bradfield, L. McDonnell (All Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$500.00	0.5	\$250.00
Lauret, Kyle	Gather segment level financial data to assess bankruptcy implications to segment level accounts.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review Deloitte retention document.	\$500.00	0.8	\$400.00
Lauret, Kyle	Discuss with S. Brokke (Sears) and L. McDonnell (Deloitte) regarding accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, M. Rothchild, K. Straub (Deloitte) to discuss Deloitte retention document.	\$500.00	0.9	\$450.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, D. Bradfield, A. Sasso, K. Straub (Deloitte) to discuss Sears debt classification.	\$500.00	0.5	\$250.00
Lauret, Kyle	Review draft of Deloitte's auditor retention document.	\$500.00	1.2	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
McManus, Joseph	Update Documentation on Third Quarter 2018 pension remeasurement memo.	\$300.00	0.5	\$150.00
McManus, Joseph	Update Q3 2018 Pension exhibits tie out workpapers based on new version provided by D. Morse (State Street).	\$300.00	0.4	\$120.00
McManus, Joseph	Update documentation on reorganization costs testing.	\$300.00	0.6	\$180.00
McShane, Connor	Document findings from accounting guidance on asset held-for-sale classification under Sears bankruptcy scenario.	\$300.00	1.7	\$510.00
McShane, Connor	Research guidance for accounting treatment for asset held-for-sale classification under Sears bankruptcy scenario.	\$300.00	3.4	\$1,020.00
McShane, Connor	Document internal control considerations specific to Sears bankruptcy.	\$300.00	4.5	\$1,350.00
McShane, Connor	Research guidance for accounting treatment for rejected leases under Sears bankruptcy scenario.	\$300.00	1.4	\$420.00
McShane, Connor	Document accounting treatment for rejected leases under Sears bankruptcy scenario.	\$300.00	2.7	\$810.00
Sasso, Anthony	Meet with J. Berry, L. McDonnell, K. Lauret, D. Bradfield, K. Straub (Deloitte) to discuss Sears debt classification.	\$600.00	0.5	\$300.00
Sasso, Anthony	Researched various form 10-Ks for companies in chapter 11 for supporting examples of debt retaining long term classification when under technical default due to bankruptcy filing but not subject to compromise.	\$600.00	1.0	\$600.00
Sorenson, Peter	Review fifth round of liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	1.9	\$570.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Sorenson, Peter	Document additional testing performed in new liabilities subject to compromise memorandum.	\$300.00	2.8	\$840.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) to discuss layout of Liabilities Subject to Compromise workpaper and questions regarding related support received.	\$300.00	0.8	\$240.00
Sorenson, Peter	Add documentation to Q3'18 liabilities subject to compromise workpaper.	\$300.00	2.1	\$630.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, M. Rothchild, K. Straub (Deloitte) to discuss Deloitte retention document.	\$500.00	0.9	\$450.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, K. Lauret, D. Bradfield, A. Sasso (Deloitte) to discuss Sears debt classification.	\$300.00	0.5	\$150.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Rothchild (Deloitte) to discuss Deloitte retention document.	\$300.00	0.9	\$270.00
Straub, Kelsey	Clear notes from C. Fitzgerald (Deloitte) on tradename impairment.	\$300.00	2.1	\$630.00
Straub, Kelsey	Develop new audit procedures and analytics to test the Company's debt during bankruptcy	\$300.00	1.9	\$570.00
Straub, Kelsey	Review documentation on new procedures and analytics for the Company's debt.	\$300.00	3.9	\$1,170.00
Taylor, Mike	Review additional and supporting documents related to impairment analysis.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Call with J. Berry, D. Bradfield, and K. Lauret (All Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, D. Bradfield, A. Sasso, K. Straub (Deloitte) to discuss Sears debt classification.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, K. Lauret, M. Rothchild, K. Straub (Deloitte) to discuss Deloitte retention document.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Discuss with S. Brokke (Sears) and K. Lauret (Deloitte) regarding accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Review accounting literature and other SEC filings for entities in Chapter 11 to research classification of debt not subject to compromise.	\$600.00	1.1	\$660.00
Yauch, Glenn	Review email correspondence with J. Drosopoulos (Sears) regarding potential bankruptcy implications on required reporting.	\$600.00	1.8	\$1,080.00
12/06/2018				
Allen, Michael	Check whether entities listed in "debtor" category via Essbase are listed as debtors in client 8K.	\$200.00	1.0	\$200.00
Allen, Michael	Update documentation of liabilities analytical procedures based on notes received from L. McDonnell (Deloitte).	\$200.00	0.4	\$80.00
Berland, Taylor	Review the workpaper that summarizes debt implications due to chapter 11 filing.	\$400.00	1.4	\$560.00
Berry, Jim	Review documentation regarding the accuracy of the Guarantor/Non-Guarantor footnote.	\$600.00	1.1	\$660.00
Berry, Jim	Discuss with K. Lauret, L. McDonnell (Deloitte) regarding treatment of undersecured real estate loan and related accrued interest and classification in balance sheet.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/06/2018				
Boucher, Michelle	Review Deloitte Tax Global Employer Services provided per Lands End engagement letter 2011-2016.	\$400.00	0.4	\$160.00
Dail, Amanda	Review Internal Fair Value Specialist scoping memo.	\$300.00	0.2	\$60.00
Dail, Amanda	Review Kenmore impairment sensitivity analysis from Q2'18 to assist audit team with updating for Q3'18.	\$300.00	0.3	\$90.00
Fitzgerald, Connor	Research competitor growth rate comparative data for the Sears tradename assessment.	\$300.00	1.8	\$540.00
Fitzgerald, Connor	Document market share analysis considerations for the Q3 2018 Kenmore impairment analysis memo.	\$300.00	3.8	\$1,140.00
Fitzgerald, Connor	Assess responses by J. Drosopoulos (Sears) to questions posed by our internal specialists (Deloitte) regarding key revenue forecasting assumptions.	\$300.00	1.4	\$420.00
Jain, Yash R	Update the accounting analysis for the senior debtor in possession (DIP) agreement.	\$120.00	2.5	\$300.00
Lauret, Kyle	Discuss underlying client support for debt collateral with J. Drosopolous (Sears) and L. McDonnell (Deloitte) to assess whether debt is fully secured.	\$500.00	0.3	\$150.00
Lauret, Kyle	Discuss with L. McDonnell, J. Berry (Deloitte) regarding treatment of undersecured real estate loan and related accrued interest and classification in balance sheet.	\$500.00	0.4	\$200.00
Lauret, Kyle	Analyze underlying client support for debt collateral with J. Drosopolous (Sears) to check whether debt is fully secured.	\$500.00	0.6	\$300.00
Lauret, Kyle	Review documentation of bankruptcy impacts on accounting for certain liabilities in the third quarter Form 10-Q.	\$500.00	0.6	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/06/2018				
Lauret, Kyle	Analyze prior period disclosures of the Company's guarantor non-guarantor footnote to see if certain rollforward procedures apply to Q3'18.	\$500.00	0.7	\$350.00
Lauret, Kyle	Document testing procedures for review over the Q3'18 guarantor non-guarantor footnote.	\$500.00	0.7	\$350.00
Lauret, Kyle	Call with L. McDonnell (Deloitte), S. Brokke, J. Drosopolous (Sears) and S. Singh, K. Descovich (Weil) to discuss Sears debt classification.	\$500.00	1.1	\$550.00
Lauret, Kyle	Research accounting guidance and implications of debt with uncertainty of being fully secured.	\$500.00	0.4	\$200.00
Lauret, Kyle	Research accounting guidance and implications of entities that subsequently (after quarter end) file for bankruptcy protection.	\$500.00	0.3	\$150.00
McManus, Joseph	Update documentation on reorganization costs testing for new support provided by client.	\$300.00	1.7	\$510.00
McShane, Connor	Document findings from accounting guidance on treatment for rejected leases under sears bankruptcy scenario.	\$300.00	1.5	\$450.00
McShane, Connor	Research bankruptcy accounting for treatment for rejected leases.	\$300.00	2.9	\$870.00
Rosi, Matthew	Research current events to understand status of Sears bankruptcy.	\$200.00	0.9	\$180.00
Sorenson, Peter	Review additional documentation added to liabilities subject to compromise workpaper.	\$300.00	3.6	\$1,080.00
Staiger, Jt	Analyze the Company's reorganization costs associated with the Q3'18 10-Q.	\$500.00	3.0	\$1,500.00
Straub, Kelsey	Address manager notes on documentation of incremental audit procedures for the third quarter 2018	\$300.00	0.9	\$270.00
Straub, Kelsey	Calculate the forecast plan for valuation of the Company's tradenames	\$300.00	1.7	\$510.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/06/2018				
Weinert McDonnell, Lesley	Discuss underlying client support for debt collateral with J. Drosopolous (Sears) and K. Lauret (Deloitte) to assess whether debt is fully secured.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Research accounting literature and public filings of other entities in Chapter 11 protection on impact of a subsidiary filing for bankruptcy post-balance sheet date.	\$600.00	1.4	\$840.00
Weinert McDonnell, Lesley	Discuss with K. Lauret, J. Berry (Deloitte) regarding treatment of undersecured real estate loan and related accrued interest and classification in balance sheet.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Call with K. Lauret (Deloitte), S. Brokke, J. Drosopolous (Sears) and S. Singh, K. Descovich (Weil) to discuss Sears debt classification.	\$600.00	1.1	\$660.00
Williams, Adam	Draft language for passed disclosures related to not disclosing impairments on each trade name for the Q3'18 review.	\$500.00	1.4	\$700.00
12/07/2018				
Allen, Michael	Compile listing of Deloitte comments specific to bankruptcy matters on draft of client 10Q for client.	\$200.00	0.4	\$80.00
Allen, Michael	Update Deloitte Audit Committee bankruptcy related materials as part of additional review procedures that must be performed due to the filing.	\$200.00	1.6	\$320.00
Allen, Michael	Review changes to bankruptcy footnote draft in order to perform tie out procedures over new numbers added to that 10Q footnote.	\$200.00	0.8	\$160.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, M. Taylor, J. Swiatkowski, A. Dail, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/07/2018				
Berry, Jim	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, L. McDonnell, J. Staiger, K. Lauret, C. McShane (Deloitte).	\$600.00	0.5	\$300.00
Dail, Amanda	Review management responses to questions on triggering event (event that could potentially cause an impairment) analysis.	\$300.00	0.2	\$60.00
Dail, Amanda	Draft findings memo for triggering event analysis (potential events that could cause an impairment).	\$300.00	3.3	\$990.00
Dail, Amanda	Meet with J. Berry, L. McDonnell, J. Staiger, M. Taylor, J. Swiatkowski, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$300.00	0.5	\$150.00
Fitzgerald, Connor	Document Sears historical revenue forecasting metrics for the Q3 2018 impairment assessment..	\$300.00	1.3	\$390.00
Fitzgerald, Connor	Document valuation assumptions analysis for the Kenmore impairment memo.	\$300.00	3.8	\$1,140.00
Fitzgerald, Connor	Meet held with J. Berry, L. McDonnell, J. Staiger, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$300.00	0.5	\$150.00
Garrett, Brad	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, J. Berry, L. McDonnell, J. Staiger, K. Lauret, C. McShane (Deloitte).	\$600.00	1.0	\$600.00
Lauret, Kyle	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, J. Berry, L. McDonnell, J. Staiger, C. McShane (Deloitte).	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/07/2018				
Lauret, Kyle	Discuss underlying client support for debt collateral with J. Drosopolous (Sears) and L. McDonnell (Deloitte) to assess if debt is fully secured.	\$500.00	0.3	\$150.00
McManus, Joseph	Update documentation on reorganization expenses testing.	\$300.00	0.4	\$120.00
McShane, Connor	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte).	\$300.00	0.5	\$150.00
Rosi, Matthew	Review current events/news to gain understanding of Sears bankruptcy updated status.	\$200.00	1.1	\$220.00
Sorenson, Peter	Review responses given to notes on workpaper related to liabilities subject to compromise (a bankruptcy matter) accounts payable balance.	\$300.00	3.5	\$1,050.00
Staiger, Jt	Analyze the Company's accounting of reorganization costs for the Q3'18 10-Q.	\$500.00	1.0	\$500.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, M. Taylor, J. Swiatkowski, A. Dail, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$500.00	3.2	\$1,600.00
Staiger, Jt	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, J. Berry, L. McDonnell, K. Lauret, C. McShane (Deloitte).	\$500.00	0.5	\$250.00
Straub, Kelsey	Research answers to questions on tradename impairment memo	\$300.00	1.3	\$390.00
Straub, Kelsey	Address senior manager notes on documentation of incremental audit procedures for the third quarter 2018	\$300.00	1.8	\$540.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/07/2018				
Swiatkowski, John	Meet with J. Berry, J. Staiger, M. Taylor, A. Dail, C. Fitzgerald, L. McDonnell (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$500.00	0.5	\$250.00
Taylor, Mike	Meet with J. Berry, L. McDonnell, J. Staiger, J. Swiatkowski, A. Dail, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$600.00	0.4	\$240.00
Taylor, Mike	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 bankruptcy items and update project plan.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, M. Taylor, J. Swiatkowski, A. Dail, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss underlying client support for debt collateral with J. Drosopolous (Sears) and K. Lauret (Deloitte) to assess if debt is fully secured.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, J. Berry, J. Staiger, K. Lauret, C. McShane (Deloitte).	\$600.00	0.5	\$300.00
12/08/2018				
Dail, Amanda	Update forecast analysis work paper for triggering event analysis (potential event that could cause an impairment to be recognized).	\$300.00	1.3	\$390.00
Dail, Amanda	Document impairment analysis memo based on independent analysis performed over the post petition liabilities accounts.	\$300.00	1.6	\$480.00
Dail, Amanda	Update documentation of fair value findings memo based on J. Swiatkowski's notes (Deloitte).	\$300.00	1.2	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/08/2018				
Fitzgerald, Connor	Document Sears revenue forecast assumption sensitivities for intangible impairment analysis.	\$300.00	2.7	\$810.00
Fitzgerald, Connor	Review Kenmore tradename valuation assumptions sensitivity workpaper for the Q3 2018 review.	\$300.00	2.3	\$690.00
Sorenson, Peter	Review responses given to notes on workpaper related to liabilities subject to compromise (a bankruptcy matter).	\$300.00	2.9	\$870.00
Taylor, Mike	Review draft findings memorandum related to impairment analysis.	\$600.00	3.2	\$1,920.00
12/09/2018				
Dail, Amanda	Respond to M. Taylor's (Deloitte) comments on the fair value findings memo.	\$300.00	0.9	\$270.00
McManus, Joseph	Update documentation on warrants guidance summary workpaper.	\$300.00	0.2	\$60.00
McManus, Joseph	Update documentation on pension remeasurement guidance summary workpaper.	\$300.00	0.5	\$150.00
McManus, Joseph	Update documentation on reorganization costs workpaper based on discussions with S. Brokke (Sears)	\$300.00	0.3	\$90.00
12/10/2018				
Allen, Michael	Update external references for new bankruptcy footnote implemented by client for our quarterly tie out procedures.	\$200.00	1.2	\$240.00
Allen, Michael	Assess client support for bankruptcy updates to notes of financials.	\$200.00	0.4	\$80.00
Allen, Michael	Foot/Cross foot bankruptcy footnote disclosure as part of our Q3'18 tie out procedures to ensure accuracy.	\$200.00	0.3	\$60.00
Berland, Taylor	Review closed notes of the guidance summary for troubled debt restructuring.	\$400.00	1.5	\$600.00
Dail, Amanda	Update documentation of fair value findings memo based on M. Taylor's notes (Deloitte).	\$300.00	1.7	\$510.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/10/2018				
Dail, Amanda	Perform math check on Sears and Kenmore triggering event analysis (potential event that could cause impairment).	\$300.00	0.7	\$210.00
Fitzgerald, Connor	Enhance documentation of the evaluation of forecasts from 2019 - 2023 in the Q3 2018 Kenmore impairment memo.	\$300.00	3.7	\$1,110.00
Fitzgerald, Connor	Enhance documentation of the Kenmore historical forecasting analysis excel file.	\$300.00	3.5	\$1,050.00
Fitzgerald, Connor	Prepare a comparison of assumptions for quarter 2 intangible impairment vs. quarter 3 intangible impairments.	\$300.00	2.6	\$780.00
Fitzgerald, Connor	Enhance documentation of goodwill competitor data analysis.	\$300.00	1.3	\$390.00
Kohn, Barry	Review the bankruptcy reporting matters related to the liabilities subject to compromise account.	\$600.00	2.1	\$1,260.00
Lauret, Kyle	Review third quarter debt workpaper (accounting for debt discounts, issuance costs, classification).	\$500.00	1.1	\$550.00
Lauret, Kyle	Close notes on third quarter rejected leases accounting analysis.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Review assessment of liabilities subject to compromise (a matter arising from bankruptcy reporting requirements) for Q3'18.	\$400.00	1.2	\$480.00
McManus, Joseph	Update documentation on reorganization costs testing workpaper based on new support received.	\$300.00	0.3	\$90.00
Rosi, Matthew	Close notes on pre-petition liabilities subject to compromise workpaper.	\$200.00	1.4	\$280.00
Sasso, Anthony	Meet with M. Sullivan (Deloitte) regarding allocation of interco agreements for reporting unit valuation purposes.	\$600.00	0.2	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/10/2018				
Sorenson, Peter	Review liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	3.1	\$930.00
Sorenson, Peter	Perform testing over the liabilities subject to compromise accounts payable balance.	\$300.00	3.9	\$1,170.00
Staiger, Jt	Analyze the Company's Q3'18 Sears tradename impairment analysis.	\$500.00	2.6	\$1,300.00
Straub, Kelsey	Document whether each debt liability is secured or unsecured and impact on the Company's third quarter 2018 balance sheet	\$300.00	1.2	\$360.00
Straub, Kelsey	Address partner notes on documentation of guidance related to interest accounting during bankruptcy	\$300.00	1.7	\$510.00
Straub, Kelsey	Address manager notes on tradename impairment memo for the third quarter 2018	\$300.00	1.2	\$360.00
Sullivan, Mike	Meet with A. Sasso (Deloitte) regarding allocation of interco agreements for reporting unit valuation purposes.	\$600.00	0.2	\$120.00
Taylor, Mike	Update documentation related to impairment testing arising from the bankruptcy filing.	\$600.00	0.2	\$120.00
Yauch, Glenn	Call with G. Russell (Sears), T. Dixon, J. Staiger (Deloitte) to discuss updates to the information technology organization arising from the bankruptcy filing.	\$600.00	1.2	\$720.00
12/11/2018				
Allen, Michael	Assess bankruptcy related 10Q changes to assess additional review procedures that must be performed over 10Q tie out.	\$200.00	0.6	\$120.00
Allen, Michael	Update store closure listing from client due to a significant number of stores being closed due to the bankruptcy filing.	\$200.00	0.7	\$140.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/11/2018				
Berry, Jim	Meet with J. McManus and K. Lauret (All Deloitte) to discuss interim review procedures performed on new debtor financial information in Q3'18 Form 10-Q footnote.	\$600.00	0.8	\$480.00
Dail, Amanda	Respond to K. Straub's (Deloitte) comments on Internal Fair Value Specialist findings memo.	\$300.00	1.7	\$510.00
Dail, Amanda	Finalize draft Internal Fair Value Specialist work paper.	\$300.00	1.9	\$570.00
Dail, Amanda	Coordinate with J. Swiatkowski (Deloitte) on timeline for finalizing impairment documentation on bankruptcy matters before target archive date.	\$300.00	0.1	\$30.00
Dail, Amanda	Update Internal Fair Value Specialist work papers based on audit team comments.	\$300.00	0.5	\$150.00
Dail, Amanda	Send finalized scoping memo with approved sign off to C. Fitzgerald (Deloitte).	\$300.00	0.1	\$30.00
Fitzgerald, Connor	Update documentation of forecasting considerations upon receipt of management's final goodwill impairment memo.	\$300.00	1.6	\$480.00
Fitzgerald, Connor	Meet with J. Barnes (Sears) to discuss the Assurant protection agreement deal and its impact on the home services revenue forecast.	\$300.00	0.7	\$210.00
Fitzgerald, Connor	review internal fair value specialists findings memo on intangible impairment.	\$300.00	3.3	\$990.00
Fitzgerald, Connor	Enhance documentation of the evaluation of forecasts from 2019 - 2023 in the Q3 2018 Sears impairment memo with possible implications due to the bankruptcy filing.	\$300.00	3.8	\$1,140.00
Kohn, Barry	Review documentation of rejected leases testing.	\$600.00	1.8	\$1,080.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/11/2018				
Lonnemann, Malorie	Review accounts payable liabilities subject to compromise detail testing.	\$400.00	1.9	\$760.00
Lonnemann, Malorie	Assess testing performed over liabilities subject to compromise related to accounts payable.	\$400.00	1.3	\$520.00
McManus, Joseph	Meet with J. Berry and K. Lauret (All Deloitte) to discuss interim review procedures performed on new debtor financial information in Q3'18 Form 10-Q footnote.	\$300.00	0.8	\$240.00
McManus, Joseph	Prepare Sears Q3 2018 Quarterly Report footnote 13 Debtor Footnote based on client provided support.	\$300.00	3.6	\$1,080.00
Rosi, Matthew	Research news articles to gain understanding of status of court cases related to Sears bankruptcy.	\$200.00	0.4	\$80.00
Sorenson, Peter	Perform additional testing over the liabilities subject to compromise accounts payable balance.	\$300.00	3.6	\$1,080.00
Sorenson, Peter	Review second round of liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	2.1	\$630.00
Staiger, Jt	Analyze the Company's Q3'18 Kenmore tradename impairment analysis.	\$500.00	1.5	\$750.00
Straub, Kelsey	Address partner notes on tradename impairment memo for the third quarter 2018	\$300.00	1.1	\$330.00
Straub, Kelsey	Calculate revised analytics on the Company's balance sheet account due to changes in the liability accounts	\$300.00	1.2	\$360.00
Swiatkowski, John	Coordinate with A. Dail (Deloitte) on timeline for finalizing before target archive date.	\$500.00	0.1	\$50.00
Swiatkowski, John	Review findings memo related to post-petition intangible asset impairment.	\$500.00	0.9	\$450.00
Swiatkowski, John	Review workpapers related to post-petition intangible asset impairment.	\$500.00	1.6	\$800.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/11/2018				
Taylor, Mike	Review plan related to impairment workpapers.	\$600.00	0.2	\$120.00
Williams, Adam	Draft language for management representation letter related to not disclosing impairments on each trade name for the Q3'18 review.	\$500.00	2.4	\$1,200.00
12/12/2018				
Allen, Michael	Update internal references of Store closure footnote tie out based store closure schedule obtained from J. Drosopoulos (Sears).	\$200.00	1.2	\$240.00
Berry, Jim	Meet with J. McManus and K. Lauret (All Deloitte) to discuss interim review procedures performed on Debtor in possession footnote of 10Q.	\$600.00	0.7	\$420.00
Dail, Amanda	Respond to J. Swiatkowski's (Deloitte) comments on updated findings memo relating to bankruptcy considerations.	\$300.00	0.2	\$60.00
Fitzgerald, Connor	Update documentation of the Changes in forecast workpaper developed by our internal fair value specialists (Deloitte).	\$300.00	3.2	\$960.00
Fitzgerald, Connor	Enhance documentation of the Sears historical forecasting analysis excel file.	\$300.00	3.6	\$1,080.00
Lauret, Kyle	Update workpaper documenting analytical fluctuations to review debtor's income statement financial information in new Form 10-Q footnote.	\$500.00	1.4	\$700.00
Lauret, Kyle	Analyze analytical fluctuations to explain debtor's balance sheet financial information in new Form 10-Q footnote.	\$500.00	2.3	\$1,150.00
Lauret, Kyle	Update documentation of analytical procedures performed over debtor's balance sheet financial information in new Form 10-Q footnote.	\$500.00	0.8	\$400.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/12/2018				
Lauret, Kyle	Update documentation of analytical procedures performed over debtor's balance sheet based on client updates to 10Q draft for that particular note.	\$500.00	2.7	\$1,350.00
Lauret, Kyle	Close notes on analysis of prior period disclosure in the Company's guarantor non-guarantor footnote.	\$500.00	1.9	\$950.00
Lauret, Kyle	Reconcile debtor and non-debtor entities vs parent, guarantor, and non-guarantor entities in order to perform third quarter analytics on new debtor financial information Form 10-Q footnote.	\$500.00	3.2	\$1,600.00
Lauret, Kyle	Meet with J. Berry and J. McManus (All Deloitte) to discuss interim review procedures performed on debtor in possession footnote of the 10-Q.	\$500.00	0.7	\$350.00
Lauret, Kyle	Meet with K. Stopen (Sears), M. Lonnemann, J. McManus (Deloitte) to discuss fluctuation and open items questions on guarantor and non-guarantor footnote.	\$500.00	1.4	\$700.00
Lonnemann, Malorie	Review testing performed over liabilities subject to compromise related to accounts payable.	\$400.00	4.2	\$1,680.00
Lonnemann, Malorie	Meet with K. Stopen (Sears), K. Lauret, J. McManus (Deloitte) to discuss fluctuation and open items questions on guarantor and non-guarantor footnote.	\$400.00	1.4	\$560.00
Lonnemann, Malorie	Meet with J. Staiger, P. Sorenson (Deloitte), S. Brokke, J. Drosopoulos, J. Butz, K. Stopen, T. Wilczak (Sears) to discuss liabilities subject to compromise testing findings.	\$400.00	0.6	\$240.00
McManus, Joseph	Participate in discussion with K. Stopen (Sears) regarding fluctuations in the Sears Q3 2018 Quarterly Report debtor footnote workpaper expectations.	\$300.00	0.6	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/12/2018				
McManus, Joseph	Document Sears Q3 2018 Quarterly Report debtor footnote support and variance investigation based on discussions with client.	\$300.00	3.8	\$1,140.00
McManus, Joseph	Document updated Sears Q3 2018 Quarterly Report debtor footnote based on updated client support and new version of the 10Q.	\$300.00	2.2	\$660.00
McManus, Joseph	Meet with J. Berry and K. Lauret (All Deloitte) to discuss interim review procedures performed on the debtor in possession footnote of the 10Q.	\$300.00	0.7	\$210.00
McManus, Joseph	Meet with K. Stopen (Sears), K. Lauret, M. Lonnemann (Deloitte) to discuss fluctuation and open items questions on guarantor and non-guarantor footnote.	\$300.00	1.4	\$420.00
Rosi, Matthew	Prepare tie out of condensed combined debtor-in-possession financial information footnote.	\$200.00	2.8	\$560.00
Sorenson, Peter	Review third round of liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	3.3	\$990.00
Sorenson, Peter	Meet with J. Staiger, M. Lonnemann (Deloitte), S. Brokke, J. Drosopoulos, J. Butz, K. Stopen, T. Wilczak (Sears) to discuss liabilities subject to compromise testing findings.	\$300.00	0.6	\$180.00
Sorenson, Peter	Review procedures documented in workpaper related to liabilities subject to compromise accounts payable balance.	\$300.00	3.8	\$1,140.00
Staiger, Jt	Analyze the Company's Q3'18 DieHard tradename impairment analysis.	\$500.00	1.6	\$800.00
Staiger, Jt	Analyze Company analysis on liabilities subject to compromise.	\$500.00	0.7	\$350.00
Straub, Kelsey	Assess the new procedures required to document the Company's new disclosures as a result of bankruptcy	\$300.00	0.9	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/13/2018				
Allen, Michael	Update tie out documentation based on final changes in client bankruptcy note.	\$200.00	1.2	\$240.00
Allen, Michael	Update documentation of store closure tie out based on notes received from K. Straub (Sears).	\$200.00	0.7	\$140.00
Allen, Michael	Update post close memo based on client support received related to bankruptcy entries.	\$200.00	0.7	\$140.00
Lauret, Kyle	Review third quarter workpaper analyzing adjustments and reclassifications to the debtor's financial information in new Form 10-Q footnote.	\$500.00	1.1	\$550.00
Lauret, Kyle	Analyze analytical fluctuations to explain debtor's income statement financial information in new Form 10-Q footnote.	\$500.00	1.3	\$650.00
McManus, Joseph	Update segment reporting memo documentation based on discussions with A. Williams (Deloitte).	\$300.00	0.6	\$180.00
McManus, Joseph	Update documentation on Sears Q3 2018 Quarterly Report debtor footnote supplemental schedules and tie out.	\$300.00	2.6	\$780.00
Rosi, Matthew	Prepare guarantor/non-guarantor subsidiary financial information footnote within the Q3 10Q.	\$200.00	0.7	\$140.00
Sorenson, Peter	Review additional documentation in workpaper related to liabilities subject to compromise accounts payable balance.	\$300.00	2.9	\$870.00
Staiger, Jt	Analyze internal fair value specialist working papers related to the Company's Q3'18 tradename impairment analysis.	\$500.00	1.0	\$500.00
Swiatkowski, John	Review final notes on workpapers related to post-petition intangible asset impairment.	\$500.00	0.6	\$300.00
Swiatkowski, John	Finalize workpapers related to post-petition intangible asset impairment.	\$500.00	1.0	\$500.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/13/2018				
Taylor, Mike	Review post-petition intangible asset impairment workpaper.	\$600.00	0.4	\$240.00
12/14/2018				
Allen, Michael	Review 10Q filed by client to check each number to assess no bankruptcy related matters.	\$200.00	0.7	\$140.00
Rosi, Matthew	Research current events to understand updated status of Sears bankruptcy.	\$200.00	0.8	\$160.00
Staiger, Jt	Analyze potential tax ramifications of the emergence transactions.	\$500.00	1.5	\$750.00
Straub, Kelsey	Update debt and interest testing based on reclassification of a loan from long term to short term.	\$300.00	0.9	\$270.00
12/17/2018				
Rosi, Matthew	Review current events/news to gain understanding of Sears bankruptcy status.	\$200.00	0.7	\$140.00
Staiger, Jt	Analyze the Company's accounting for medium term notes.	\$500.00	1.5	\$750.00
Staiger, Jt	Analyze Company 8-K disclosures associated with store closure announcements made as part of bankruptcy filing.	\$500.00	1.5	\$750.00
12/18/2018				
Lademan, Sara	Review cyber security memo related to 24/7 matter.	\$600.00	0.4	\$240.00
Staiger, Jt	Analyze the sale of the Company's medium term notes to Cyrus.	\$500.00	2.5	\$1,250.00
Staiger, Jt	Call with J. Avitia-Guzman (Sears) to discuss due diligence requests related to Service.com offer to acquire Sears Home Improvement Products.	\$500.00	0.5	\$250.00
Staiger, Jt	Analyze Company 8-K disclosures for announcement of store closures due to bankruptcy.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) regarding Debtor in Possession financing agreement	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/19/2018				
Staiger, Jt	Analyze the impact of the sale of medium term notes to Cyrus.	\$500.00	3.5	\$1,750.00
12/20/2018				
Fitzgerald, Connor	Layer on Home Services goodwill conclusions into the Q3 goodwill memo.	\$300.00	3.8	\$1,140.00
01/02/2019				
Berry, Jim	Participate in call with K. Lauret and J. Staiger (all Deloitte) to discuss update on Sears audit and bankruptcy implications.	\$600.00	0.2	\$120.00
Berry, Jim	Participate in call with K. Lauret, M. Rothchild, J. Staiger, L. McDonnell, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$600.00	0.5	\$300.00
DeFrancis Munn, Diane	Review services associated with Sears Home Improvement (SHIP) workpaper.	\$600.00	1.0	\$600.00
Garbacik, Marissa	Update documentation of associated services with Sears Home Improvement workpaper based on review.	\$200.00	4.5	\$900.00
Lauret, Kyle	Participate in call with J. Berry and J. Staiger (all Deloitte) to discuss update on Sears audit and bankruptcy implications.	\$500.00	0.2	\$100.00
Lauret, Kyle	Participate in call with J. Berry, M. Rothchild, J. Staiger, L. McDonnell, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$500.00	0.5	\$250.00
Staiger, Jt	Participate in call with J. Berry and K. Lauret (all Deloitte) to discuss update on Sears audit and bankruptcy implications.	\$500.00	0.2	\$100.00
Staiger, Jt	Participate in call with J. Berry, M. Rothchild, K. Lauret, L. McDonnell, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/02/2019				
Weinert McDonnell, Lesley	Participate in call with J. Berry, M. Rothchild, J. Staiger, K. Lauret, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$600.00	0.5	\$300.00
01/03/2019				
Lauret, Kyle	Respond to S. Brokke (Sears) via email regarding accumulation of international legal entity audited financial statements.	\$500.00	0.2	\$100.00
01/04/2019				
Jain, Yash R	Perform accounting analysis over the Junior Debtor In Possession agreement.	\$120.00	3.5	\$420.00
Jain, Yash R	Perform accounting analysis over the Senior Debtor In Possession agreement.	\$120.00	3.7	\$444.00
01/07/2019				
Berrill, Liz	Participate in call with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, J. Berry, and L. McDonnell (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Berry, Jim	Speak with M. Rothchild, L. McDonnell, J. Staiger, M. Lew, C. Abrom, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$600.00	0.5	\$300.00
Berry, Jim	Participate in call with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Hurwitz, Scott	Participate in call with L. Berrill, S. Klein, B. Kohn, B. Mallaro, J. Berry, and L. McDonnell (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/07/2019				
Hurwitz, Scott	Participate in call with L. Berrill, S. Klein, B. Kohn, B. Mallaro, J. Berry, and L. McDonnell (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Klein, Sara	Participate in call with S. Hurwitz, B. Kohn, B. Mallaro, J. Berry, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Kohn, Barry	Participate in call with S. Hurwitz, S. Klein, B. Mallaro, J. Berry, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Lauret, Kyle	Speak with J. Berry, L. McDonnell, M. Rothchild, J. Staiger, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$500.00	0.5	\$250.00
Mallaro, Brian	Participate in call with S. Hurwitz, S. Klein, B. Kohn, J. Berry, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Staiger, Jt	Speak with J. Berry, L. McDonnell, M. Rothchild, M. Lew, C. Abrom, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$500.00	0.5	\$250.00
Weinert McDonnell, Lesley	Participate in call with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, J. Berry, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Speak with J. Berry, M. Rothchild, J. Staiger, M. Lew, C. Abrom, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/07/2019				
Williams, Adam	Meet with M. Lonnemann and C. McShane (all Deloitte) to discuss going concern analyses for various statutory audits.	\$500.00	0.4	\$200.00
01/08/2019				
Berrill, Liz	Speak with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and J. Berry (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Berry, Jim	Speak with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Chang, Stephen	Attend meeting with A. Jackson, M. Lew, J. Staiger, and W. du Preez (all Deloitte) to discuss the proper methodology of recording client billable hours.	\$400.00	0.6	\$240.00
Hurwitz, Scott	Speak with J. Berry, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Hurwitz, Scott	Speak with J. Berry, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Jain, Yash R	Resolve P. Nanda's notes (Deloitte) on the senior Debtor in Possession agreement.	\$120.00	3.9	\$468.00
Jain, Yash R	Research the treatment of issuance cost for Debtor In Possession agreement.	\$120.00	1.2	\$144.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/08/2019				
Klein, Sara	Speak with S. Hurwitz, J. Berry, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Kohn, Barry	Speak with S. Hurwitz, S. Klein, J. Berry, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Lauret, Kyle	Close partner review notes using audit evidence provided by the client relating to transaction variable versus fixed analysis which drives revenue recognition based on updated audit evidence support.	\$500.00	2.3	\$1,150.00
Lauret, Kyle	Meet on January 8, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, and L. McDonnell (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Review updates regarding the current bankruptcy case to understand management's priorities concerning Deloitte action items.	\$400.00	3.1	\$1,240.00
Mallaro, Brian	Speak with S. Hurwitz, S. Klein, B. Kohn, J. Berry, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Nanda, Priyanka	Review of the accounting analysis of the senior debtor-in-possession agreement performed by Y. Jain (Deloitte).	\$160.00	1.9	\$304.00
Rosi, Matthew	Analyze market impact of Sears and the bid offered by Eddie Lampert.	\$200.00	0.9	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/08/2019				
Staiger, Jt	Meet on January 8, 2019 with S. Brokke, J. Drosopoulos (Sears), L. McDonnell, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.6	\$300.00
Staiger, Jt	Attend meeting with S. Chang, M. Lew, A. Jackson, and W. du Preez (all Deloitte) to discuss the proper methodology of recording client billable hours.	\$500.00	0.6	\$300.00
Weinert McDonnell, Lesley	Speak with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, J. Berry, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet on January 8, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$600.00	0.6	\$360.00
01/09/2019				
Berry, Jim	Meet with K. Lauret, L. McDonnell, and J. Staiger (all Deloitte) on January 9, 2019 to discuss liquidation basis of accounting and the potential timing of applicability to Sears.	\$600.00	1.4	\$840.00
Lademan, Sara	Review cyber security memo related to 24/7 matter.	\$600.00	0.3	\$180.00
Lauret, Kyle	Prepare memorandum based on revenue recognition accounting guidance for newly signed Assurant agreement.	\$500.00	1.8	\$900.00
Lauret, Kyle	Analyze preliminary accounting guidance research performed on the Company's Q4'18 modification to its 2016 term loan.	\$500.00	1.2	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/09/2019				
Lauret, Kyle	Respond to J. Avitia-Guzman's (Sears) questions regarding Sears home improvement business carve-out audit resulting from due diligence workpaper review.	\$500.00	0.6	\$300.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) on January 9, 2019 to discuss liquidation basis of accounting and the potential timing of applicability to Sears.	\$500.00	1.4	\$700.00
Lonnemann, Malorie	Review of accounting literature associated with discontinued operations and liquidation basis accounting to understand potential impact on Sears.	\$400.00	1.6	\$640.00
Nanda, Priyanka	Review of the accounting analysis of the junior debtor-in-possession agreement performed by Y. Jain (Deloitte).	\$160.00	3.3	\$528.00
Rosi, Matthew	Analyze impact of Eddie Lampert's new bid on audit procedures and new guidance.	\$200.00	1.1	\$220.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, and K. Lauret (all Deloitte) on January 9, 2019 to discuss liquidation basis of accounting and the potential timing of applicability to Sears.	\$500.00	1.4	\$700.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, and K. Lauret (all Deloitte) on January 9, 2019 to discuss liquidation basis of accounting and the potential timing of applicability to Sears.	\$600.00	1.4	\$840.00
Williams, Adam	Review responses to comments on the inventory leadsheet.	\$500.00	0.8	\$400.00
01/10/2019				
Allen, Michael	Retrieve general ledger detail for several different Sears entities at lowest level to assist tax team in putting together tax basis balance sheet for the client.	\$200.00	1.9	\$380.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/10/2019				
Lonnemann, Malorie	Research accounting guidance in a liquidation scenario and potential impacts to Sears.	\$400.00	2.4	\$960.00
Nanda, Priyanka	Review of additional documentation in the accounting analysis of the junior debtor-in-possession agreement performed by Y. Jain (Deloitte).	\$160.00	1.2	\$192.00
Pesa, Lauren	Utilize Deloitte Technical Library to research certain bankruptcy related matters and how these could impact Sear's accounting.	\$500.00	0.5	\$250.00
Staiger, Jt	Analyze the provisions of the revised bid made by ESL to acquire the assets of Sears on a going concern basis.	\$500.00	2.1	\$1,050.00
Staiger, Jt	Analyze the accounting impacts of the liquidation basis of accounting to Sears.	\$500.00	1.9	\$950.00
Williams, Adam	Research and analyze guidance on the requirement to report on the liquidation basis of accounting is triggered, including timing.	\$500.00	2.1	\$1,050.00
Williams, Adam	Review trial balance and financial statement tie out to the supporting schedules including the trial balance.	\$500.00	1.6	\$800.00
01/11/2019				
Allen, Michael	Compile research guidance regarding contingent liabilities to draft guidance memo.	\$200.00	1.6	\$320.00
Allen, Michael	Document contingent liabilities guidance memo based on research of guidance using the Deloitte Technical Library.	\$200.00	2.6	\$520.00
Berry, Jim	Participate in call with L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to analyze status of bankruptcy court process and scenarios impacting potential change to liquidation basis of accounting for Sears Holdings external reporting.	\$600.00	0.9	\$540.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/11/2019				
Lauret, Kyle	Research debt modification vs. extinguishment accounting guidance related to the company's fourth quarter junior Debtor In Possession (DIP) Agreement.	\$500.00	1.4	\$700.00
Lauret, Kyle	Participate in call with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) to analyze status of bankruptcy court process and scenarios impacting potential change to liquidation basis of accounting for Sears Holdings external reporting.	\$500.00	0.9	\$450.00
Lonnemann, Malorie	Draft listing of a timeline for both Service Organization Control report items and statutory audits, including the support still needed from client, for the benefit of the client.	\$400.00	4.8	\$1,920.00
McManus, Joseph	Research into current status of Sears bankruptcy and the SEC reporting requirements based on the outcome of Sears asset auction.	\$300.00	1.4	\$420.00
McManus, Joseph	Research into liquidation basis of accounting and related Deloitte guidance Q&As.	\$300.00	0.8	\$240.00
McShane, Connor	Update audit opinion and documentation for revised going concern language.	\$300.00	4.8	\$1,440.00
McShane, Connor	Update the Kmart Puerto Rico Operations going concern consultation memo for updates in conclusion to reflect appropriate language.	\$300.00	2.7	\$810.00
McShane, Connor	Edit going concern language in the management representation language for Kmart Puerto Rico Operations for the updated conclusion in line with other company statutory audits.	\$300.00	2.8	\$840.00
McShane, Connor	Update the Kmart Puerto Rico Operations going concern consultation memo for updates in conclusion based on partner review.	\$300.00	1.1	\$330.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/11/2019				
McShane, Connor	Update the audit committee communications for Kmart Puerto Rico Operations to reflect going concern language and conclusion.	\$300.00	1.7	\$510.00
Staiger, Jt	Participate in call with J. Berry, L. McDonnell, and K. Lauret (all Deloitte) to analyze status of bankruptcy court process and scenarios impacting potential change to liquidation basis of accounting for Sears Holdings external reporting.	\$500.00	0.9	\$450.00
Weinert McDonnell, Lesley	Participate in call with J. Berry, J. Staiger, and K. Lauret (all Deloitte) to analyze status of bankruptcy court process and scenarios impacting potential change to liquidation basis of accounting for Sears Holdings external reporting.	\$600.00	0.9	\$540.00
Williams, Adam	Retrieve financial statements of companies that reported under liquidation basis of accounting for purposes of analyzing potential impacts to Sears.	\$500.00	1.6	\$800.00
Williams, Adam	Summarize terms of Eddie Lampert's bid for purposes of analyzing the impact and considerations associated with the liquidation basis of accounting.	\$500.00	0.4	\$200.00
01/14/2019				
Berry, Jim	Review IT working papers related to information security.	\$600.00	1.3	\$780.00
DeSanctis, Jen	Meet with C. Rogers, L. McDonnell, and J. Staiger (all Deloitte) to analyze the accounting for the medium term notes transaction with Cyrus.	\$500.00	0.4	\$200.00
McShane, Connor	Update financial statement considerations for revised going concern language.	\$300.00	3.8	\$1,140.00
McShane, Connor	Draft proposed language for the Sears Puerto Rico ("SPR") subsequent disclosure to account for bankruptcy.	\$300.00	3.1	\$930.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/14/2019				
McShane, Connor	Update proposed language for the Sears Puerto Rico ("SPR") subsequent disclosure to account for bankruptcy based on partner review notes.	\$300.00	2.8	\$840.00
McShane, Connor	Update the Sears Puerto Rico going concern consultation memo for updates in conclusion based on partner review.	\$300.00	1.8	\$540.00
McShane, Connor	Update the Sears Puerto Rico going concern consultation memo to reflect correct language and conclusion.	\$300.00	1.3	\$390.00
Rogers, Chris	Meet with J. Staiger, L. McDonnell, and J. DeSanctis (all Deloitte) to analyze the accounting for the Medium Term Notes transaction with Cyrus.	\$600.00	0.4	\$240.00
Staiger, Jt	Meet with C. Rogers, L. McDonnell, and J. DeSanctis (all Deloitte) to analyze the accounting for the Medium Term Notes transaction with Cyrus.	\$500.00	0.4	\$200.00
Weinert McDonnell, Lesley	Review revised memo documenting consultation with Deloitte quality network regarding going concern conclusion and related disclosure for Kmart Puerto Rico Operations LLC's 2017 statutory audit.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with C. Rogers, J. Staiger, and J. DeSanctis (all Deloitte) to analyze the accounting for the Medium Term Notes transaction with Cyrus.	\$600.00	0.4	\$240.00
01/15/2019				
Berry, Jim	Speak with J. Berry, A. Williams, L. McDonald, and M. Sullivan (all Deloitte) regarding liquidation basis of accounting considerations.	\$600.00	0.6	\$360.00
Berry, Jim	Meet with L. McDonnell, A. Williams, A. Sasso, M. Sullivan, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/15/2019				
Jain, Yash R	Update documentation of accounting analysis over the Senior debtor agreement based on notes from P. Nanda (Deloitte).	\$120.00	2.8	\$336.00
Jain, Yash R	Update documentation of accounting analysis over the Junior debtor agreement based on notes from P. Nanda (Deloitte).	\$120.00	3.3	\$396.00
Rogers, Chris	Utilize the Deloitte Technical Library to research authoritative guidance as it relates to the liquidation basis of accounting in preparation of meeting.	\$600.00	2.2	\$1,320.00
Rogers, Chris	Meet with J. Berry, A. Sasso, L. McDonnell, M. Sullivan, and A. Williams (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00
Sasso, Anthony	Speak with J. Berry, A. Williams, L. McDonald, and M. Sullivan (all Deloitte) regarding liquidation basis of accounting considerations.	\$600.00	0.6	\$360.00
Sasso, Anthony	Meet with J. Berry, A. Williams, L. McDonnell, M. Sullivan, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00
Sullivan, Mike	Speak with J. Berry, A. Williams, L. McDonald, and A. Sasso (all Deloitte) regarding liquidation basis of accounting considerations.	\$600.00	0.6	\$360.00
Sullivan, Mike	Meet with J. Berry, A. Sasso, L. McDonnell, A. Williams, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/15/2019				
Weinert McDonnell, Lesley	Meet with J. Berry, A. Sasso, A. Williams, M. Sullivan, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Research internal Deloitte database for previous national office consultations for applicability to the ESL bid, research relevant accounting literature and interpretations.	\$600.00	1.3	\$780.00
Weinert McDonnell, Lesley	Review summary of ESL bid for certain assets of Sears Holdings Corporation and take notes on potential accounting ramifications to research.	\$600.00	0.7	\$420.00
Williams, Adam	Meet with J. Berry, L. McDonnell, A. Sasso, M. Sullivan, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$500.00	0.6	\$300.00
Williams, Adam	Speak with J. Berry, A. Sasso, L. McDonald, and M. Sullivan (all Deloitte) regarding liquidation basis of accounting considerations.	\$500.00	0.6	\$300.00
01/16/2019				
DeSanctis, Jen	Meet with J. Staiger, L. McDonnell, and C. Rogers (all Deloitte) to discuss accounting for the medium term notes transaction sale with Cyrus.	\$500.00	0.4	\$200.00
Hartmann, Becky	Conduct research and draft email inquiries to the Deloitte employee benefit plans center of excellence regarding the client's question on pension plans terminations.	\$500.00	1.0	\$500.00
Rogers, Chris	Research authoritative guidance, specifically how it will relate to the medium term notes transaction to Cyrus.	\$600.00	1.3	\$780.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/16/2019				
Rogers, Chris	Meet with J. Staiger, L. McDonnell, and J. DeSanctis (all Deloitte) to discuss accounting for the medium term notes transaction sale with Cyrus.	\$600.00	0.4	\$240.00
Staiger, Jt	Analyze the company's accounting for the third party debt issuance to Cyrus.	\$500.00	1.2	\$600.00
Staiger, Jt	Meet with C. Rodgers, L. McDonnell, and J. DeSanctis (all Deloitte) to discuss the appropriate accounting for the medium term notes transaction sale with Cyrus.	\$500.00	0.4	\$200.00
Taylor, Mike	Draft plan for annual impairment tests.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with S. Brokke (Sears) to discuss accounting for deferred revenue related to protection agreements for the potential opening balance sheet of Transform LLC.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Research accounting literature and interpretive guidance related to business combinations between entities under common control.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Meet with C. Rodgers, J. Staiger, and J. DeSanctis (all Deloitte) to discuss the appropriate accounting for the medium term notes transaction sale with Cyrus.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review suggested edits from Deloitte quality network consulting partners regarding going concern conclusion and related disclosure for Kmart Puerto Rico Operations LLC's 2017 statutory audit.	\$600.00	0.6	\$360.00
01/17/2019				
Augustian, Jenn	Draft email to J. Berry, L. McDonnell, K. Straub, and K. Riordan (all Deloitte) regarding the creditors' objection to the ESL bid.	\$200.00	0.2	\$40.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/17/2019				
Hartmann, Becky	Conduct research regarding the client's question on pension plan terminations and the affects on the status of the going concern plans and when to apply liquidation basis of accounting.	\$500.00	0.6	\$300.00
Staiger, Jt	Research pension plan going concern accounting conclusions based on potential changes to the pension plans.	\$500.00	1.2	\$600.00
Staiger, Jt	Discuss with L. McDonnell (Deloitte) regarding required revisions to audit approach should framework shift from public company requirements to private company.	\$500.00	0.4	\$200.00
Taylor, Mike	Update documentation of our plan for annual impairment tests.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss with J. Staiger (Deloitte) regarding required revisions to audit approach should framework shift from public company requirements to private company.	\$600.00	0.4	\$240.00
01/18/2019				
Barton, Trevor	Participate in call with J. Berry, E. Berrill, L. McDonnell, S. Hurwitz, J. Treiber, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pr	\$600.00	0.4	\$240.00
Berrill, Liz	Participate in call with J. Berry, T. Barton, S. Hurwitz, L. McDonnell, J. Treiber, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pro	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/18/2019				
Berry, Jim	Discuss with D. Sorgen, R. Young, and L. McDonnell (all Deloitte) status of creditor committee investigation and process to be followed for providing materials as well as overall update on bankruptcy case proceedings.	\$600.00	0.4	\$240.00
Berry, Jim	Discuss with K. Riordan, S. Chang, J. Staiger, and L. McDonnell (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$600.00	0.6	\$360.00
Berry, Jim	Participate in call with T. Barton, S. Hurwitz, E. Berrill, J. Treiber, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk profile of 2018	\$600.00	0.4	\$240.00
Chang, Stephen	Discuss with K. Riordan, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$400.00	0.6	\$240.00
Chang, Stephen	Discuss with K. Riordan and J. Staiger (all Deloitte) reporting time in compliance with bankruptcy court process and timeline for submission to the Office of General Counsel for review.	\$400.00	0.4	\$160.00
Hurwitz, Scott	Participate in call with J. Berry, T. Barton, L. McDonnell, J. Treiber, E. Berrill, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pr	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Out of Scope Audit Services

01/18/2019

Hurwitz, Scott	Participate in call with J. Berry, T. Barton, L. McDonnell, J. Treiber, E. Berrill, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pr	\$600.00	0.4	\$240.00
Kohn, Barry	Participate in call with J. Berry, T. Barton, L. McDonnell, S. Hurwitz, E. Berrill, J. Treiber, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk	\$600.00	0.4	\$240.00
Mallaro, Brian	Participate in call with J. Berry, T. Barton, L. McDonnell, J. Treiber, E. Berrill, B. Kohn, A. Jackson, S. Hurwitz, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk profile of 2018.	\$600.00	0.4	\$240.00
Mashburn, Brian	Participate in call with J. Berry, T. Barton, L. McDonnell, S. Hurwitz, E. Berrill, J. Treiber, B. Kohn, A. Jackson, and B. Mallaro (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk profile of 2018.	\$600.00	0.4	\$240.00
Riordan, Katy	Discuss with S. Chang and J. Staiger (all Deloitte) reporting time in compliance with bankruptcy court process and timeline for submission to the Office of General Counsel for review.	\$300.00	0.4	\$120.00
Riordan, Katy	Discuss with S. Chang, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$300.00	0.6	\$180.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/18/2019				
Staiger, Jt	Discuss with K. Riordan, S. Chang, J. Berry, and L. McDonnell (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$500.00	0.6	\$300.00
Staiger, Jt	Discuss with K. Riordan and S. Chang (all Deloitte) reporting time in compliance with bankruptcy court process, and timeline for submission to the Office of General Counsel for review.	\$500.00	0.4	\$200.00
Treiber, John	Participate in call with J. Berry, T. Barton, L. McDonnell, S. Hurwitz, E. Berrill, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pr	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss with K. Riordan, S. Chang, J. Berry, and J. Staiger (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears) to discuss implications of ESL bid on 2018 audit, inclusive of accounting for goodwill and intangible assets, protection agreements, and pension liability.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Discuss with D. Sorgen, R. Young, and J. Berry (all Deloitte) status of creditor committee investigation and process to be followed for providing materials as well as overall update on bankruptcy case proceedings.	\$600.00	0.4	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/18/2019				
Weinert McDonnell, Lesley	Participate in call with J. Berry, T. Barton, S. Hurwitz, E. Berrill, J. Treiber, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk profi	\$600.00	0.4	\$240.00
01/21/2019				
Allen, Michael	Draft memo regarding accounting treatment for lease contracts with court approved rejection based on Deloitte guidance.	\$200.00	1.8	\$360.00
Berry, Jim	Meet with T. Hermanson, L. McDonnell, J. Staiger, and E. Tzavelis (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts to financial reporting.	\$600.00	0.5	\$300.00
DeSanctis, Jen	Participate in discussion with C. Rodgers (Deloitte) regarding the accounting of the medium term notes sale to Cyrus.	\$500.00	0.5	\$250.00
Hermanson, Tom	Meet with J. Berry, J. Staiger and E. Tzavelis (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts on financial reporting.	\$600.00	0.5	\$300.00
Lauret, Kyle	Meet with L. McDonnell (Deloitte) to discuss preliminary research of Q4 accounting requested by J. Drosopolous (Sears) for store closings that subsequently have rejected leases.	\$500.00	0.3	\$150.00
Lauret, Kyle	Draft correspondence to A. Sasso and M. Sullivan (all Deloitte), regarding accounting analysis for store closings announced during period Sears Holdings was in bankruptcy.	\$500.00	0.8	\$400.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/21/2019				
Lauret, Kyle	Expand documentation to conclude on the appropriate revenue recognition for the company's new co-branded credit card agreement.	\$500.00	2.1	\$1,050.00
Lauret, Kyle	Research revenue recognition accounting guidance for new complex Assurant agreement to sell service contracts.	\$500.00	0.9	\$450.00
Rogers, Chris	Participate in call with J. DeSanctis (Deloitte) regarding Medium Term Notes ("MTN") accounting.	\$600.00	0.5	\$300.00
Sasso, Anthony	Review lease memo and perform related research regarding impact of Chapter 11 filing and lease rejections on income statement reporting and disclosures.	\$600.00	0.5	\$300.00
Staiger, Jt	Draft notes regarding the potential tax structuring and its impacts to financial reporting for the Company.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with T. Hermanson, J. Berry, L. McDonnell, and E. Tzavelis (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts to financial reporting.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with K. Straub (Deloitte) to discuss documenting the company's sale of medium term notes and provide background on the transaction.	\$500.00	0.6	\$300.00
Straub, Kelsey	Meet with J. Staiger (Deloitte) to discuss documenting the company's sale of medium term notes and provide background on the transaction.	\$300.00	0.6	\$180.00
Straub, Kelsey	Edit management representation letter for edits in the going concern language that was reviewed by partner for Sears Protection Company Puerto Rico.	\$300.00	2.1	\$630.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/21/2019				
Tzavelis, Elias	Meet with T. Hermanson, J. Berry, and J. Staiger (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts on financial reporting.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with T. Hermanson, J. Berry, J. Staiger and E. Tzavelis (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts on financial reporting.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with K. Lauret (Deloitte) to discuss preliminary research on Q4 accounting requested by J. Drosopolous (Sears) for store closings that subsequently have rejected leases.	\$600.00	0.3	\$180.00
01/22/2019				
Berrill, Liz	Meet on January 22, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, L. McDonnell, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$600.00	0.4	\$240.00
Berry, Jim	Meet with M. Sullivan, A. Sasso, and K. Lauret (all Deloitte) to analyze accounting guidance application to expense related to store closures for stores that will be rejected by the bankruptcy court.	\$600.00	0.4	\$240.00
DeSanctis, Jen	Participate in call with J. Staiger (Deloitte) regarding the medium term notes sale to Cyrus.	\$500.00	0.4	\$200.00
Lauret, Kyle	Accumulate store level inventory data that reconciles to the company's Q2 2018 Form 10-Q relevant to perform inventory data analytics related to valuation and existence.	\$500.00	3.7	\$1,850.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/22/2019				
Lauret, Kyle	Research available Deloitte data analytics to consider whether to perform inventory data analytics related to Sears inventory valuation and existence.	\$500.00	1.2	\$600.00
Lauret, Kyle	Meet with J. Berry, M. Sullivan, and A. Sasso (all Deloitte) to analyze accounting guidance application to expense related to store closures for stores that will be rejected by the bankruptcy court.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet on January 22, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, E. Berrill, and L. McDonnell (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.4	\$200.00
Sasso, Anthony	Meet with J. Berry, M. Sullivan, and K. Lauret (all Deloitte) to analyze accounting guidance application to expense related to store closures for stores that will be rejected by the bankruptcy court.	\$600.00	0.4	\$240.00
Staiger, Jt	Meet on January 22, 2019 with S. Brokke, J. Drosopoulos (Sears), E. Berrill, L. McDonnell, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.4	\$200.00
Staiger, Jt	Call with J. DeSanctis (Deloitte) regarding Medium Term notes to Cyrus.	\$500.00	0.4	\$200.00
Sullivan, Mike	Research GAAP literature and available interpretive guidance to determine proper accounting for store closures for stores that will be rejected.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/22/2019				
Sullivan, Mike	Meet with J. Berry, A. Sasso, and K. Lauret (all Deloitte) to analyze accounting guidance application to expense related to store closures for stores that will be rejected by the bankruptcy court.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet on January 22, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, E. Berrill, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review revised documentation of going concern considerations and impact on disclosures in Kmart Puerto Rico Operations 2017 statutory audit financials.	\$600.00	0.6	\$360.00
01/23/2019				
Berrill, Liz	Work with K. Lauret (Deloitte) to finalize workpaper documentation related to credit card transaction.	\$600.00	0.7	\$420.00
Berrill, Liz	Meet with L. McDonnell, J. Berry, C. Rogers, J. DeSanctis, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$600.00	0.5	\$300.00
Berry, Jim	Meet with L. McDonnell, E. Berrill, C. Rogers, J. DeSanctis, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$600.00	0.5	\$300.00
DeSanctis, Jen	Review accounting guidance related to Medium Term notes sale to Cyrus.	\$500.00	0.8	\$400.00
DeSanctis, Jen	Meet with L. McDonnell, E. Berrill, C. Rogers, J. Berry, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$500.00	0.5	\$250.00
Lauret, Kyle	Work with L. Berrill (Deloitte) to finalize workpaper documentation related to credit card transaction.	\$500.00	0.7	\$350.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/23/2019				
Lauret, Kyle	Analyze store level data for changes in inventory balances in recent history FY2018, FY2017, FY2016 and FY2015 to evaluate trends associated with inventory valuation and existence.	\$500.00	2.8	\$1,400.00
Lauret, Kyle	Work with E. Berrill (Deloitte) to finalize workpaper documentation related to credit card transaction.	\$500.00	0.7	\$350.00
Lauret, Kyle	Expand documentation on formal consultation to conclude on the appropriate revenue recognition for the company's new co-branded credit card agreement.	\$500.00	0.6	\$300.00
Rogers, Chris	Research accounting authoritative guidance and other literatures, specifically certain impacts of the timing of auctions and bids when liquidation basis of accounting is triggered.	\$600.00	2.1	\$1,260.00
Rogers, Chris	Meet with L. McDonnell, E. Berrill, J. DeSanctis, J. Berry, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$600.00	0.5	\$300.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, L. Berrill, C. Rogers, and J. DeSanctis (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$500.00	0.5	\$250.00
Straub, Kelsey	Edit going concern language in the management representation language for Kmart Puerto Rico for the updated conclusion in line with other company statutory audits.	\$300.00	2.1	\$630.00
Straub, Kelsey	Edit audit opinion for updated going concern language reviewed by partner for Sears Protection Company Puerto Rico.	\$300.00	0.4	\$120.00
Weinert McDonnell, Lesley	Read draft Asset Purchase Agreement for Project Blue and take notes on potential accounting considerations requiring research.	\$600.00	0.7	\$420.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/23/2019				
Weinert McDonnell, Lesley	Meet with J. Berry, L. Berrill, C. Rogers, J. DeSanctis, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$600.00	0.5	\$300.00
01/24/2019				
Berry, Jim	Meet with B. Mallaro, D. Bradfield, and K. Lauret (all Deloitte) to discuss details of new Q4 Assurant Agreement allowing the company to sell service contracts relevant to assessing the appropriate revenue recognition.	\$600.00	0.7	\$420.00
Bradfield, Derek	Meet with J. Berry, B. Mallaro, and K. Lauret (all Deloitte) to discuss details of new Q4 Assurant Agreement allowing the company to sell service contracts relevant to assessing the revenue recognition.	\$600.00	0.7	\$420.00
DeSanctis, Jen	Update documentation of summary memo of the Medium term notes sale to Cyrus based on bankruptcy research.	\$500.00	2.8	\$1,400.00
Fitzgerald, Connor	Meet with K. Lauret and T. Misner (all Deloitte) to discuss warranty underwriting and agent vs. principal considerations for revenue recognition under ASC 606.	\$300.00	0.4	\$120.00
Lauret, Kyle	Meet with J. Berry, B. Mallaro, and D. Bradfield (all Deloitte) to discuss details of new Q4 Assurant Agreement allowing the company to sell service contracts relevant to assessing the revenue recognition.	\$500.00	0.7	\$350.00
Lauret, Kyle	Meet with T. Misner and C. Fitzgerald (all Deloitte) to discuss warranty underwriting and agent vs. principal considerations for revenue recognition under ASC 606.	\$500.00	0.4	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/24/2019				
Mallaro, Brian	Meet with J. Berry, D. Bradfield, and K. Lauret (all Deloitte) to discuss details of new Q4 Assurant Agreement allowing the company to sell service contracts relevant to assessing the revenue recognition.	\$600.00	0.7	\$420.00
Mallaro, Brian	Prepare for Q4 Assurant Agreement meeting by researching Deloitte Technical Library for appropriate revenue recognition.	\$600.00	2.0	\$1,200.00
Misner, Tricia	Meet with K. Lauret and C. Fitzgerald (all Deloitte) to discuss warranty underwriting and agent vs. principal considerations for revenue recognition under ASC 606.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, and K. Lauret (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$500.00	0.8	\$400.00
Straub, Kelsey	Edit the Kmart Puerto Rico going concern consultation memo for updates in conclusion based on partner review.	\$300.00	3.1	\$930.00
Weinert McDonnell, Lesley	Research credit default swaps and impact on sale of medium-term notes and gain on sale of such notes.	\$600.00	0.8	\$480.00
01/25/2019				
Berry, Jim	Participate in call with K. Lauret (Deloitte) to discuss proposed store level data analytics for changes in inventory balances in recent history FY2018, FY2017, FY2016, and FY2015 to evaluate trends associated with inventory valuation and existence.	\$600.00	0.3	\$180.00
Candela, Kathleen	Review audit opinion for revised going concern language.	\$600.00	2.4	\$1,440.00
DeSanctis, Jen	Meet with C. Rogers (Deloitte) to analyze accounting for debt transaction.	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/25/2019				
Lauret, Kyle	Participate in call with J. Berry (Deloitte) to discuss proposed store level data analytics for changes in inventory balances in recent history FY2018, FY2017, FY2016, and FY2015 to evaluate trends associated with inventory valuation and existence.	\$500.00	0.3	\$150.00
Lauret, Kyle	Draft detailed instructions for S. Pradhan (Deloitte) to enable data analytics team to analyze store level data to evaluate trends associated with inventory valuation and existence.	\$500.00	1.7	\$850.00
Lauret, Kyle	Meet with E. Gee (Sears) to discuss reconciliation of bankruptcy court filings of forecasted versus actual cash receipts, cash disbursements, and net loss to quantify variances.	\$500.00	0.4	\$200.00
Lauret, Kyle	Request by E. Gee (Sears) to attempt to reconcile bankruptcy court filings of forecasted versus actual cash receipts, cash disbursements, and net loss to quantify variances.	\$500.00	1.3	\$650.00
McShane, Connor	Update the audit committee communications for Sears Puerto Rico Operations to reflect going concern language and conclusion.	\$300.00	1.7	\$510.00
McShane, Connor	Update proposed language for the Sears Puerto Rico Operations ("SPR Ops") subsequent disclosure to account for bankruptcy based on partner review notes.	\$300.00	0.4	\$120.00
McShane, Connor	Draft proposed language for the Sears Puerto Rico Operations ("SPR Ops") subsequent disclosure to account for bankruptcy.	\$300.00	2.2	\$660.00
McShane, Connor	Update financial statement considerations for revised going concern language.	\$300.00	4.1	\$1,230.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/25/2019				
Pradhan, Smruti	Draft detailed instructions for K. Lauret (Deloitte) to enable data analytics team to analyze store level data to evaluate trends associated with inventory valuation and existence.	\$120.00	1.7	\$204.00
Rogers, Chris	Meet with J. DeSanctis (Deloitte) to analyze accounting for debt transaction.	\$600.00	0.5	\$300.00
Straub, Kelsey	Document accounting considerations surrounding the company's sale of medium-term notes in November 2018.	\$300.00	3.1	\$930.00
Straub, Kelsey	Document additional accounting considerations surrounding the company's sale of medium-term notes in November 2018.	\$300.00	3.4	\$1,020.00
Straub, Kelsey	Edit the audit committee communications for Kmart Puerto Rico for updated going concern language and conclusion.	\$300.00	2.8	\$840.00
01/26/2019				
Lauret, Kyle	Meet with J. McManus (Deloitte) to discuss reconciliation of bankruptcy court filings of forecasted versus actual cash receipts, cash disbursements, and net loss to quantify variances.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Finalize Sears Home Improvement due diligence audit file to prepare for archive.	\$400.00	1.5	\$600.00
McManus, Joseph	Meet with K. Lauret (Deloitte) to discuss reconciliation of bankruptcy court filings of forecasted versus actual cash receipts, cash disbursements, and net loss to quantify variances.	\$300.00	0.4	\$120.00
McShane, Connor	Finalize documentation of the Kmart Puerto Rico Operations going concern consultation memo.	\$300.00	1.6	\$480.00
McShane, Connor	Finalize going concern language in the management representation language for Kmart Puerto Rico Operations.	\$300.00	1.1	\$330.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/26/2019				
McShane, Connor	Update financial statement considerations for revised going concern language.	\$300.00	3.8	\$1,140.00
01/28/2019				
Chang, Stephen	Meet with L. McDonnell, K. Straub, J. Staiger, M. Hu, and C. Drager (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$400.00	0.4	\$160.00
DeSanctis, Jen	Participate in discussion with C. Rodgers (Deloitte) regarding the accounting of the medium term notes sale to Cyrus.	\$500.00	0.4	\$200.00
Drager, Christine	Meet with L. McDonnell, K. Straub, J. Staiger, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.4	\$240.00
Hu, May	Meet with L. McDonnell, C. Drager, J. Staiger, K. Straub, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.4	\$120.00
Hu, May	Meet with L. McDonnell, C. Drager, J. Staiger, K. Straub, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.4	\$120.00
Lonnemann, Malorie	Review going concern updates made in the management representation letter.	\$400.00	1.0	\$400.00
Prettyman, Carmen	Identify potential engagement acceptance risks as part of client acceptance/continuance procedures.	\$300.00	2.4	\$720.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/28/2019				
Rogers, Chris	Participate in discussion with J. DeSanctis (Deloitte) regarding the accounting of the medium term notes sale to Cyrus.	\$600.00	0.4	\$240.00
Staiger, Jt	Meet with L. McDonnell, C. Drager, K. Straub, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with L. McDonnell, C. Drager, J. Staiger, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.4	\$120.00
Weinert McDonnell, Lesley	Meet with K. Straub, C. Drager, J. Staiger, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.4	\$240.00
01/29/2019				
Chang, Stephen	Meet with L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, C. Weller, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$400.00	0.7	\$280.00
DeSanctis, Jen	Respond via email to K. Straub (Deloitte) regarding Medium Term notes sale.	\$500.00	0.3	\$150.00
Drager, Christine	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.7	\$420.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/29/2019				
Drager, Christine	Meet with L. McDonnell, J. Staiger, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$600.00	0.4	\$240.00
Hermanson, Tom	Participate in call with J. Berry, L. Berrill, J. Bergner, L. McDonnell, M. Berggren, A. Jackson, J. Little, G. Yauch, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax struc	\$600.00	0.5	\$300.00
Hu, May	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.7	\$210.00
Hu, May	Meet with L. McDonnell, C. Drager, J. Staiger, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$300.00	0.4	\$120.00
Hu, May	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.7	\$210.00
Hu, May	Meet with L. McDonnell, C. Drager, J. Staiger, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$300.00	0.4	\$120.00
Jain, Yash R	Update the issuance cost summary on the Junior Debtor In Possession Agreement.	\$120.00	2.7	\$324.00
Jain, Yash R	Update the accounting analysis for modification on the Senior Debtor In Possession Agreement.	\$120.00	3.8	\$456.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/29/2019				
Lauret, Kyle	Meet with J. McManus and S. Pradhan (all Deloitte) to discuss the data set to be used in Sears and Kmart store inventory, cost complement, and markup percentage audit analytics, along with the scope of services to be provided by the data analytics team.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, L. McDonnell, and E. Berrill (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Assess potential effects the updates in our going concern assessment will have on disclosure of our statutory audit documentation.	\$400.00	1.0	\$400.00
Prettyman, Carmen	Review conflict checks performed as part of our client acceptance procedures.	\$300.00	3.2	\$960.00
Riordan, Katy	Meet with D. Gutierrez and J. Staiger (all Deloitte) to discuss the preparation of the monthly audit fee statements and the audit team's involvement in their creation.	\$300.00	0.4	\$120.00
Simpson, Lindsey	Perform accounting research on pension bankruptcy issue.	\$500.00	1.1	\$550.00
Simpson, Lindsey	Meet with C. Weller, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$500.00	0.7	\$350.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears), L. McDonnell, L. Berrill, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.6	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/29/2019				
Staiger, Jt	Meet with K. Riordan and D. Gutierrez (all Deloitte) to discuss the preparation of the monthly audit fee statements and the audit team's involvement in their creation.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with L. McDonnell, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the status of the company's pension plans.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with C. Weller, L. Simpson, L. McDonnell, C. Drager, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$500.00	0.7	\$350.00
Straub, Kelsey	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.7	\$210.00
Straub, Kelsey	Compile 2018 workpapers from audit and advisory team to assess the status of open items related to the 2018 audit.	\$300.00	0.8	\$240.00
Weinert McDonnell, Lesley	Meet with C. Drager, J. Staiger, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with C. Weller, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, L. Berrill, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$600.00	0.6	\$360.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/29/2019				
Weller, Curt	Meet with L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.7	\$420.00
01/30/2019				
Berry, Jim	Conduct conference call with G. Levin and K. Lauret (all Deloitte) to discuss assessment of potential inventory valuation and existence claim and corresponding audit team response.	\$600.00	0.6	\$360.00
Chang, Stephen	Review the internal considerations of the accounting treatment for the Sears medium term loan sale to Cyrus Capital Partners.	\$400.00	3.7	\$1,480.00
Chang, Stephen	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$400.00	0.8	\$320.00
Drager, Christine	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, J. Staiger, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$600.00	0.8	\$480.00
Hennelly, McKenna	Review details of new co-branded credit card agreement to assist in workpaper documentation.	\$400.00	1.0	\$400.00
Hu, May	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$300.00	0.8	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/30/2019				
Hu, May	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$300.00	0.8	\$240.00
Jain, Yash R	Update the accounting analysis for treatment of issuance cost on the Senior Debtor In Possession Agreement.	\$120.00	3.5	\$420.00
Lauret, Kyle	Conduct conference call with G. Levin and J. Berry (all Deloitte) to discuss assessment of potential inventory valuation and existence claim and corresponding audit team response.	\$500.00	0.6	\$300.00
Lauret, Kyle	Review documentation of updated going concern assumptions and how they relate to our statutory audits.	\$500.00	0.4	\$200.00
Lauret, Kyle	Review Sears Protection Company Puerto Rico's required going concern consultation memo that includes statutory financial statement footnote disclosure and going concern audit opinion language.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review status of open debt audit procedures to prioritize completion of remaining open items.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Update language used in going concern assessment to reflect statutory audit documentation.	\$400.00	1.0	\$400.00
Simpson, Lindsey	Perform accounting research on pension obligation bankruptcy issues.	\$500.00	2.2	\$1,100.00
Simpson, Lindsey	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$500.00	0.8	\$400.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/30/2019				
Staiger, Jt	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$500.00	0.8	\$400.00
Straub, Kelsey	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang, and L. McDonnell (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$300.00	0.8	\$240.00
Weinert McDonnell, Lesley	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$600.00	0.8	\$480.00
Weller, Curt	Draft notes regarding the implications of the termination of Company plans based on pension accounting meeting.	\$600.00	0.8	\$480.00
Weller, Curt	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), K. Straub, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang, and L. McDonnell (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$600.00	0.8	\$480.00
01/31/2019				
Anderson, Jenifer	Participate in call with J. Feller (Deloitte) regarding potential bankruptcy impacts and how it relates to the likelihood of a 2018 audit.	\$500.00	0.7	\$350.00
Anderson, Jenifer	Conduct call with J. Feller (Deloitte) to confirm whether or not an audit would be required for FY 18 related to FDDs and to the bankruptcy impact.	\$500.00	0.5	\$250.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/31/2019				
Berry, Jim	Analyze go forward staffing and audit considerations related to Sears Holdings Corporation 2018 fiscal year.	\$600.00	0.8	\$480.00
Feller, Jon	Conduct call with J. Anderson (follow up on call with M. Brisentine) (Deloitte) to confirm whether or not an audit would be required for FY 18 related to FDDs and to the bankruptcy impact.	\$600.00	0.5	\$300.00
Lauret, Kyle	Gather fiscal year 2018 audit working papers for purposes of accumulating working papers for required archive retention.	\$500.00	0.7	\$350.00
Lonnemann, Malorie	Review edited going concern language in the management representation language for statutory audits.	\$400.00	1.0	\$400.00
Prettyman, Carmen	Review engagement circumstances and identify potential risks/conflicts as part of client acceptance procedures.	\$300.00	2.8	\$840.00
Straub, Kelsey	Draft proposed language for the Sears Protection Company Puerto Rico subsequent disclosure to account for bankruptcy.	\$300.00	3.3	\$990.00
02/01/2019				
Hennelly, McKenna	Review the details of the new Sears credit card renewal contract to analyze accounting treatment.	\$400.00	1.1	\$440.00
Lonnemann, Malorie	Review going concern updates made in the management representation letter, including changes in language in statutory audits.	\$400.00	1.7	\$680.00
Rogers, Chris	Research accounting guidance related to timing issues that can occur during liquidation basis accounting.	\$600.00	2.2	\$1,320.00
02/02/2019				
Lauret, Kyle	Finalize required audit documentation to complete accounting analysis of the Company's revenue recognition for co-branded credit card agreement.	\$500.00	0.3	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/02/2019				
Lonnemann, Malorie	Update disclosure in statutory audit based on changes in going concern assessments due to the bankruptcy.	\$400.00	1.4	\$560.00
02/04/2019				
Fitzgerald, Connor	Update language of going concern analysis based on recent Company bankruptcy proceedings for Sears Re statutory engagement.	\$300.00	3.9	\$1,170.00
Gangisetty, Sujana	Compile listing of Kmart Inventory data obtained from general ledger for the purpose of creating the Inventory dashboard.	\$80.00	3.0	\$240.00
Klein, Sara	Meet with L. McDonnell, S. Hurwitz, E. Berrill, J. Berry, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$600.00	0.9	\$540.00
Prettyman, Carmen	Document procedures performed to identify potential independence conflicts with engagement.	\$300.00	3.2	\$960.00
Straub, Kelsey	Collect 2018 audit and advisory workpapers to complete electronic filing of workpapers as required by auditing standards.	\$300.00	3.9	\$1,170.00
Straub, Kelsey	Reconcile the liabilities subject to compromise in the third quarter 2018 balance sheet to the monthly operating reports.	\$300.00	0.7	\$210.00
02/05/2019				
Berry, Jim	Meet with K. Lauret and D. Bradfield (Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance for the Sears protection agreement contract.	\$600.00	0.4	\$240.00
Fitzgerald, Connor	Update going concern analysis based on recent Company bankruptcy proceedings, including statutory audit impacts.	\$300.00	3.7	\$1,110.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/05/2019				
Gangisetty, Sujana	Utilize Inventory data obtained from the general ledger for Kmart stores to calculate inventory metrics such as Cost Complement percentage for individual stores.	\$80.00	2.0	\$160.00
02/06/2019				
Balester, Jennifer	Meet with K. Lauret (Deloitte) to discuss updated audit procedures for self insurance.	\$500.00	0.2	\$100.00
Balester, Jennifer	Compose email to S. Pino, B. Beekman, K. Doster, B. Babbar (Deloitte) regarding electronic filing of workpapers for self insurance.	\$500.00	0.1	\$50.00
Fitzgerald, Connor	Update reporting documents for revised going concern language given recent Company bankruptcy proceedings.	\$300.00	3.5	\$1,050.00
Gangisetty, Sujana	Create Inventory Dashboards for Inventory balances per store to analyze trends.	\$80.00	3.0	\$240.00
Lauret, Kyle	Meet with J. Balester (Deloitte) regarding electronic filing of workpapers for self insurance.	\$500.00	0.2	\$100.00
Nanda, Priyanka	Review of Sears Junior Debtor In Possession transaction , prepared by Yash Jain (Deloitte) for assessing the accounting analysis of the Junior Debt.	\$160.00	3.0	\$480.00
Staiger, Jt	Review analysis on accounting considerations related to the sale of investments to third party.	\$500.00	0.8	\$400.00
Straub, Kelsey	Edit the going concern consultation memo for Kmart Puerto Rico for partner questions on the disclosure language and basis for conclusion.	\$300.00	2.3	\$690.00
Vemu, Vijay	Perform data analysis over the Inventory per square foot data obtained from the general ledger.	\$80.00	2.0	\$160.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/07/2019				
Chang, Stephen	Perform secondary review of addressed comments on internal medium term notes sale consideration memo.	\$400.00	0.6	\$240.00
Fitzgerald, Connor	Document the Company's subsequent event disclosure for the sale and impairment of medium term note investments.	\$300.00	2.1	\$630.00
Gangisetty, Sujana	Create Inventory Dashboard for Cost complement percentage data to analyze trends.	\$80.00	2.0	\$160.00
Lauret, Kyle	Meet with K. Straub (Deloitte) to evaluate preliminary collection of audit workpapers to evaluate next steps in order to prepare the 2018 audit file for electronic filing as required by auditing standards.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Review revised memo documenting consultation with Deloitte specialists regarding going concern conclusion.	\$400.00	1.1	\$440.00
Straub, Kelsey	Identify required audit workpapers in order to prepare for electronic filing of workpapers for the 2018 audit.	\$300.00	1.4	\$420.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) to evaluate preliminary collection of audit workpapers to evaluate next steps in order to prepare the 2018 audit file for electronic filing as required by auditing standards.	\$300.00	0.4	\$120.00
Vemu, Vijay	Update Inventory dashboard to analyze individual stores that exhibit unusual amounts.	\$80.00	4.0	\$320.00
02/08/2019				
Gangisetty, Sujana	Create Inventory Dashboard analyzing the relationship between Inventory Markup percentage and cost complement percentage to analyze trends.	\$80.00	3.4	\$272.00
Gangisetty, Sujana	Create Inventory Dashboard for Inventory Markup percentage data in order to analyze trends.	\$80.00	2.9	\$232.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/08/2019				
Lonnemann, Malorie	Review related disclosure for Kmart Puerto Rico Operations LLC's 2017 statutory audit caused by going concern updates.	\$400.00	0.9	\$360.00
Pradhan, Smruti	Update Inventory Dashboard analysis for specific statistics at individual store levels in order to analyze trends.	\$120.00	4.0	\$480.00
Straub, Kelsey	Assess the remaining procedures on remaining audit workpapers in order to complete the electronic filing of workpapers as required by auditing standards.	\$300.00	2.6	\$780.00
Straub, Kelsey	Draft initial list of procedures to plan for the audit of the Company's pension plan balances.	\$300.00	0.9	\$270.00
Vemu, Vijay	Update Inventory dashboards to include data interactive features to analyze for trends.	\$80.00	4.0	\$320.00
02/09/2019				
Straub, Kelsey	Organize and compile audit workpapers in order to electronically file the 2018 audit file in accordance with required auditing standards.	\$300.00	1.2	\$360.00
Straub, Kelsey	Address partner questions on documentation of accounting for sale of medium term notes.	\$300.00	1.2	\$360.00
Straub, Kelsey	Update initial list of procedures to plan for the audit of the Company's pension plan balances.	\$300.00	0.9	\$270.00
02/11/2019				
Chang, Stephen	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, C. Drager, M. Hu, and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$400.00	0.4	\$160.00
Donthisaram, Shravya	Review data analytics performed over individual inventory store data to assess whether additional procedures should be performed.	\$80.00	3.8	\$304.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/11/2019				
Drager, Christine	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, M. Hu, S. Chang and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$600.00	0.4	\$240.00
Gangisetty, Sujana	Update Inventory Dashboard for additional data for Kmart stores.	\$80.00	4.0	\$320.00
Hu, May	Review prior year pension procedures to consider which can be applied to this year.	\$300.00	0.4	\$120.00
Hu, May	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, C. Drager, J. Staiger, S. Chang and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$300.00	0.4	\$120.00
Lauret, Kyle	Meet with S. Pradhan and J. McManus (Deloitte) to discuss Data Analytics Specialists' charts, graphs, and visual outputs for Kmart Store inventory valuation procedures.	\$500.00	0.6	\$300.00
McManus, Joseph	Meet with S. Pradhan and K. Lauret (Deloitte) to discuss Data Analytics Specialists' charts, graphs, and visual outputs for Kmart Store inventory valuation procedures.	\$300.00	0.6	\$180.00
Nguyen, Donna	Run Essbase (SHC general ledger system) to identify year- end revenue and total assets to assess materiality.	\$200.00	1.1	\$220.00
Prettyman, Carmen	Document assessment of potential engagement risks as they relate to the Company and Deloitte's independence.	\$300.00	3.7	\$1,110.00
Simpson, Lindsey	Perform accounting research on the Company's pension plan changes and measurement date.	\$500.00	3.1	\$1,550.00
Staiger, Jt	Analyze procedures to perform over the pension balance for Sears 2018 financial statements.	\$500.00	1.2	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/11/2019				
Staiger, Jt	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$300.00	0.4	\$120.00
Straub, Kelsey	Organize 2018 advisory workpapers in preparation for the electronic filing of workpapers in accordance with auditing standards.	\$300.00	1.7	\$510.00
Straub, Kelsey	Prepare risk assessment documentation on pension obligation as a part of planning procedures.	\$300.00	2.9	\$870.00
Weinert McDonnell, Lesley	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and J. Staiger, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$600.00	0.4	\$240.00
02/12/2019				
Allen, Michael	Review analytical procedures performed over Kmart stores to identify which analytical tools can be utilized in testing of Inventory.	\$200.00	1.9	\$380.00
Anderson, Jenifer	Email J. Staiger and J. Feller (Deloitte) regarding the likelihood of a 2018 audit due to the bankruptcy.	\$500.00	0.5	\$250.00
Chang, Stephen	Review of agenda to discuss with management different approaches to testing pension plans based on control reliance or non control reliance.	\$400.00	1.0	\$400.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/12/2019				
Chang, Stephen	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$400.00	0.3	\$120.00
Das, Arnab	Update Kmart inventory dashboard for additional support received.	\$160.00	0.9	\$144.00
Donthisaram, Shravya	Update the inventory dashboard for Kmart stores based on additional support received.	\$80.00	4.7	\$376.00
Drager, Christine	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, M. Hu, S. Chang and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$600.00	0.3	\$180.00
Gangisetty, Sujana	Update visual outputs in Inventory Dashboard for Kmart stores to include analysis based on geographic locations.	\$80.00	3.0	\$240.00
Hu, May	Document procedures performed for year end pension testing for 2018.	\$300.00	0.3	\$90.00
Hu, May	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, K. Straub, S. Chang (Deloitte) to discuss the measurement date of the Company's pension plans.	\$300.00	0.3	\$90.00
Jain, Yash R	Review the Service Auditor Review memos used by the Company over the pension balances.	\$120.00	0.5	\$60.00
Lauret, Kyle	Review preliminary inventory data analytics dashboard for Kmart stores to understand relevant data analytics to investigate further in order to evaluate inventory store level existence and valuation.	\$500.00	0.6	\$300.00
Prettyman, Carmen	Document conflict check findings as they relate to the Company as a result of bankruptcy.	\$300.00	2.8	\$840.00
Schmitt, Derek	Draft notes after review of hypothetical bond portfolio testing for pension plan audit.	\$500.00	0.4	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/12/2019				
Simpson, Lindsey	Meet with C. Weller, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$500.00	0.3	\$150.00
Staiger, Jt	Meet with C. Weller, L. Simpson, L. McDonnell, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang (Deloitte) to discuss the measurement date of the Company's pension plans.	\$300.00	0.3	\$90.00
Straub, Kelsey	Consider whether re-testing on bonds in the calculation of the pension discount rate is required given updated information from J. Eichner (Sears).	\$300.00	0.7	\$210.00
Weinert McDonnell, Lesley	Meet with C. Weller, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$600.00	0.3	\$180.00
Weller, Curt	Compare procedures performed over pension liability in the prior year and compare to planned procedures for the current year.	\$600.00	0.7	\$420.00
Weller, Curt	Meet with K. Straub, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang (Deloitte) to discuss the measurement date of the Company's pension plans.	\$600.00	0.3	\$180.00
02/13/2019				
Allen, Michael	Observe analytical procedures performed on Sears Full-Line Stores to document outlier stores.	\$200.00	2.4	\$480.00
Allen, Michael	Draft Kmart Store Inventory Analytics analysis memo for K. Lauret (Deloitte) review.	\$200.00	3.2	\$640.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/13/2019				
Chang, Stephen	Meet with L. McDonnell, J. Staiger, and K. Straub (Deloitte) to discuss the planned procedures to test the Company's 2018 pension obligation.	\$400.00	0.4	\$160.00
Chang, Stephen	Review the project plan on required procedures and requests for management on pension plans.	\$400.00	3.2	\$1,280.00
Donthisaram, Shravya	Update the inventory dashboard for Kmart stores for the purposes of analyzing trends.	\$80.00	4.2	\$336.00
Lauret, Kyle	Meet with J. McManus (Deloitte) to review current Kmart Store Inventory Analytics dashboard and documentation steps.	\$500.00	0.2	\$100.00
Lauret, Kyle	Review preliminary inventory data analytics dashboard for Kmart stores to evaluate next steps to evaluate inventory store level existence and valuation.	\$500.00	0.6	\$300.00
McManus, Joseph	Meet with K. Lauret (Deloitte) to review current Kmart Store Inventory Analytics dashboard and documentation steps.	\$300.00	0.2	\$60.00
McManus, Joseph	Calculate mean, median, standard deviations, and acceptable thresholds for Kmart Store inventory analytics for purposes of testing valuation.	\$300.00	3.3	\$990.00
Prettyman, Carmen	Review documentation of conflict check findings as they relate to the Company and Deloitte's independence.	\$300.00	2.3	\$690.00
Schmitt, Derek	Review hypothetical bond portfolio testing results and findings memo for pension plan audit.	\$500.00	1.4	\$700.00
Staiger, Jt	Meet with L. McDonnell, S. Chang and K. Straub (Deloitte) to discuss the planned procedures to test the Company's 2018 pension obligation.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, S. Chang (Deloitte) to discuss the planned procedures to test the Company's 2018 pension obligation.	\$300.00	0.4	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/13/2019				
Straub, Kelsey	Draft confirmations to send to the Company's pension actuary and asset custodian.	\$300.00	1.9	\$570.00
Straub, Kelsey	Create SHC request list of pension support that is needed for the audit, including the due dates the support is requested by.	\$300.00	1.2	\$360.00
Straub, Kelsey	Develop a SHC request list with request items and due dates for procedures on pension.	\$300.00	1.1	\$330.00
Straub, Kelsey	Update the SHC request list with request items and due dates given updated information from the Company.	\$300.00	2.6	\$780.00
Weinert McDonnell, Lesley	Review revised disclosure and opinion language for going concern for Kmart Puerto Rico Operations LLC 2017 statutory audit.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with J. Staiger, S. Chang and K. Straub (Deloitte) to discuss the planned procedures to test the Company's 2018 pension obligation.	\$600.00	0.4	\$240.00
02/14/2019				
Chang, Stephen	Review the risk assessment memo over pension assets.	\$400.00	3.7	\$1,480.00
Gangisetty, Sujana	Review current status of the Inventory Dashboard on full line and Kmart stores.	\$80.00	3.0	\$240.00
Gupta, Anshula	Update documentation of testing the pension data as part of year end procedures.	\$80.00	3.2	\$256.00
Lauret, Kyle	Review updated Sears Protection Company Puerto Rico's required going concern consultation memo that includes statutory financial statement footnote disclosure and Deloitte going concern audit opinion language.	\$500.00	0.3	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/14/2019				
Lonnemann, Malorie	Update reporting items (management representation letter, going concern memo, board communications and opinion) for final disclosure related to going concern conclusions subsequent the court approval of the asset purchase from Transform Co.	\$400.00	4.1	\$1,640.00
McManus, Joseph	Review Kmart store inventory analytics for outliers and statistical anomalies.	\$300.00	4.5	\$1,350.00
Prettyman, Carmen	Update documentation of conflict check findings as they relate to the Company based on the filing of bankruptcy.	\$300.00	3.4	\$1,020.00
Straub, Kelsey	Prepare a summary of audit and actuary procedures to test the year-end pension balance.	\$300.00	2.4	\$720.00
Straub, Kelsey	Prepare risk assessment documentation on pension investments to test as a part of planning procedures.	\$300.00	2.7	\$810.00
Straub, Kelsey	Prepare risk assessment documentation on the pension obligation as a part of audit planning procedures.	\$300.00	2.7	\$810.00
02/15/2019				
Allen, Michael	Review Inventory dashboard data analytics to identify Kmart stores that are outliers for inventory balances.	\$200.00	1.1	\$220.00
Allen, Michael	Review scatterplot Inventory dashboard analytics to identify Kmart store outliers for cost complement percentage.	\$200.00	2.4	\$480.00
Chang, Stephen	Review the pension plans risk of material misstatement workbook.	\$400.00	3.8	\$1,520.00
Lauret, Kyle	Review preliminary outline documenting data analytics for Kmart stores to evaluate inventory store level existence and valuation.	\$500.00	3.2	\$1,600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/15/2019				
Lauret, Kyle	Review revised Sears Protection Company Puerto Rico's required going concern consultation memo that includes statutory financial statement footnote disclosure and Deloitte going concern audit opinion language.	\$500.00	0.4	\$200.00
Pradhan, Smruti	Update visual outputs in Inventory Dashboard for Kmart stores to include thresholds and ranges for testing.	\$120.00	2.0	\$240.00
Staiger, Jt	Research applicable guidance as it relates to the liquidation basis of accounting and other bankruptcy matters.	\$500.00	2.8	\$1,400.00
Straub, Kelsey	Update going concern consultation memo for management's updates in their financial statement disclosure.	\$300.00	3.2	\$960.00
02/16/2019				
Jha, Abhinav	Document opinion of Sears service organizations used for pension plan reports as part of year end procedures.	\$80.00	1.6	\$128.00
Pradhan, Smruti	Update visual outputs in Inventory Dashboard for Kmart stores to include thresholds for testing for cost complement percentage.	\$120.00	4.0	\$480.00
Straub, Kelsey	Address J. Staiger's (Deloitte) questions on pension asset and obligation risk assessment in order to send to partner.	\$300.00	2.7	\$810.00
02/17/2019				
Brockner, Karla	Document employment benefit support received for the purposes of year end pension procedures.	\$400.00	2.5	\$1,000.00
02/18/2019				
Chang, Stephen	Perform initial review of the pension asset process memo.	\$400.00	1.1	\$440.00
Donthisaram, Shravya	Update Kmart store inventory dashboards for additional support to analyze trends.	\$80.00	4.4	\$352.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/18/2019				
Gangisetty, Sujana	Update Inventory dashboard to include ranges for additional store analysis.	\$80.00	2.0	\$160.00
Pradhan, Smruti	Compile listing of Sears Inventory data obtained from the general ledger for the purpose of creating the Inventory dashboard.	\$120.00	4.0	\$480.00
Staiger, Jt	Analyze engagement hours and fees for purposes of drafting the December fee statement.	\$500.00	3.3	\$1,650.00
Straub, Kelsey	Address manager questions on going concern consultation memo for Sears Protection Company Puerto Rico.	\$300.00	1.1	\$330.00
Straub, Kelsey	Edit audit communications for Sears Puerto Rico for update in going concern conclusion.	\$300.00	0.9	\$270.00
02/19/2019				
Chang, Stephen	Meet with L. McDonnell, J. Staiger, C. Drager, M. Hu, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$400.00	0.3	\$120.00
Chang, Stephen	Review the Pension Plan disclosure reports received by Sears third party Actuaries for Pension Plan 1 and Plan 2.	\$400.00	1.3	\$520.00
Chang, Stephen	Review the drafted confirmations to the third party record keeper and custodian for the Pension Plans.	\$400.00	0.8	\$320.00
Donthisaram, Shravya	Update Sears individual store inventory dashboard to reflect several inventory data statistics used for analysis.	\$80.00	3.5	\$280.00
Pradhan, Smruti	Utilize Inventory data obtained from the general ledger for Kmart stores to calculate inventory metrics such as Cost Complement percentage for each individual store.	\$120.00	2.0	\$240.00
Prettyman, Carmen	Update documentation of findings of additional potential engagement risks associated with the Company due to bankruptcy.	\$300.00	3.8	\$1,140.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/19/2019				
Staiger, Jt	Review forecasted cash flows for the Sears estate for purposes of the Company's cash flow forecast.	\$500.00	2.4	\$1,200.00
Straub, Kelsey	Test contribution payments for the company's two pension plans.	\$300.00	1.8	\$540.00
02/20/2019				
Chang, Stephen	Perform a review over the pension plan accounting along with related controls.	\$400.00	1.7	\$680.00
Chew, Tyng Yu	Meet with M. Hu (Deloitte) to discuss the planned audit procedures to perform over the year-end pension balance.	\$200.00	0.3	\$60.00
Chew, Tyng Yu	Review requested pension items received and identify what additional support is needed for audit procedures.	\$200.00	0.2	\$40.00
Chew, Tyng Yu	Revise discount rate assumptions as it relates to pension procedures.	\$200.00	0.5	\$100.00
Donthisaram, Shravya	Update Sears individual store inventory dashboard in order to analyze trends throughout the year.	\$80.00	2.7	\$216.00
Drager, Christine	Meet with L. McDonnell, J. Staiger, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$600.00	0.3	\$180.00
Drager, Christine	Revise scoping memo for year-end procedures on pension.	\$600.00	0.2	\$120.00
Hu, May	Meet with T. Chew (Deloitte) to discuss the planned audit procedures to perform over the year-end pension balance.	\$300.00	0.3	\$90.00
Hu, May	Meet with L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$300.00	0.3	\$90.00
Hu, May	Revise draft pension draft scoping memo for FY18 corporate audit.	\$300.00	0.6	\$180.00
Hu, May	Update documentation of procedures performed for year end pension testing for 2018.	\$300.00	1.3	\$390.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Out of Scope Audit Services

02/20/2019

Jha, Abhinav	Send email to K. Straub (Deloitte) on questions regarding pension investment testing.	\$80.00	0.3	\$24.00
McManus, Joseph	Update documentation for inventory investigation workpaper based on review by K. Lauret (Deloitte).	\$300.00	2.6	\$780.00
Pradhan, Smruti	Create Inventory Dashboard analyze individual inventory store data (Sears).	\$120.00	2.0	\$240.00
Prettyman, Carmen	Update documentation of assessment of potential engagement risks as they relate to the Company based on further review of independence requirements.	\$300.00	4.2	\$1,260.00
Staiger, Jt	Meet with L. McDonnell, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, C. Drager, M. Hu, and S. Chang (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$300.00	0.3	\$90.00
Straub, Kelsey	Provide comments to M. Hu (Deloitte) on updates to make to pension scoping memo.	\$300.00	0.9	\$270.00
Straub, Kelsey	Update testing of contribution payments for the company's two pension plans.	\$300.00	2.7	\$810.00
Straub, Kelsey	Coordinate with J. Eichner (Sears) a proposed project timeline for pension.	\$300.00	0.6	\$180.00
Weinert McDonnell, Lesley	Meet with J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$600.00	0.3	\$180.00

02/21/2019

Allen, Michael	Analyze analytical procedures performed on Sears Full-Line Stores to document outlier stores for Cost complement percentage and Inventory Turnover percentage.	\$200.00	3.4	\$680.00
----------------	--	----------	-----	----------

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Out of Scope Audit Services

02/21/2019

Allen, Michael	Meet with J. McManus (Deloitte) to discuss Kmart inventory analytics dashboard usability questions.	\$200.00	0.2	\$40.00
Chew, Tyng Yu	Prepare pension findings support spreadsheet on bond testing for the Company's pension plans in order to present to Company.	\$200.00	1.4	\$280.00
Donthisaram, Shravya	Set parameters for ranges that are used to identify stores out of range on the Inventory Dashboard.	\$80.00	4.8	\$384.00
Hu, May	Perform review over the corporate audit findings memo as part of pension procedures.	\$300.00	2.2	\$660.00
McManus, Joseph	Investigate Kmart stores determined to be outliers in Inventory Analytics Investigation for testing over inventory valuation.	\$300.00	2.3	\$690.00
McManus, Joseph	Meet with M. Allen (Deloitte) to discuss Kmart inventory analytics dashboard usability questions.	\$300.00	0.2	\$60.00
Prettyman, Carmen	Perform procedures to analyze potential Deloitte independence conflicts as a result of bankruptcy.	\$300.00	2.8	\$840.00
Straub, Kelsey	Assess the open questions on audit workpapers in order to identify a timeline until electronic filing of workpapers.	\$300.00	2.6	\$780.00
Straub, Kelsey	Meet with S. Brosius (Sears) to discuss pension contribution payment support received for the two pension plans.	\$300.00	1.8	\$540.00
Weinert McDonnell, Lesley	Review updates to going concern language and how it relates to disclosures made in the statutory audits of the Company.	\$600.00	0.6	\$360.00

02/22/2019

Das, Arnab	Make updates to Sears full line store inventory dashboards for use in inventory analytics.	\$160.00	1.2	\$192.00
------------	--	----------	-----	----------

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/22/2019				
Drager, Christine	Review year-end disclosure information for Pension Plan 1 and Plan 2.	\$600.00	1.1	\$660.00
Straub, Kelsey	Develop a listing of the Company's pension plan investments, sorted by equity, bonds and bank loans.	\$300.00	3.8	\$1,140.00
Straub, Kelsey	Calculate sample size for investment testing of the Company's pension plans.	\$300.00	2.4	\$720.00
02/23/2019				
Chew, Tyng Yu	Draft pension findings memo as part of annual procedures for pension testing.	\$200.00	3.7	\$740.00
McManus, Joseph	Create Sears Full Line store inventory analytics summary of store outliers excel as part of inventory valuation procedures.	\$300.00	1.5	\$450.00
Nguyen, Donna	Review prior year pension confirmation procedures performed to consider what is applicable to this year.	\$200.00	0.9	\$180.00
Straub, Kelsey	Review selections made for pension investment testing in accordance with sample size calculations made.	\$300.00	2.7	\$810.00
02/25/2019				
Allen, Michael	Perform inventory data analytical procedures over Sears Full-Line store units to identify outlier stores for further testing.	\$200.00	1.7	\$340.00
Das, Arnab	Update Sears Full-Line store inventory dashboard to analyze trends.	\$160.00	0.8	\$128.00
Hu, May	Review the initial draft of the corporate audit findings memo as it relates to pension.	\$300.00	3.3	\$990.00
Jha, Abhinav	Obtain Bloomberg rates screenshots for securities and update them into pension workpaper.	\$80.00	2.2	\$176.00
Lauret, Kyle	Review planning workpapers compiled as part of requirement to electronically file Sears audit workpapers in accordance with audit regulations.	\$500.00	0.6	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/25/2019				
Lauret, Kyle	Meet with K. Straub (Deloitte) to discuss next steps to preparing Sears electronic filing of workpapers as required by auditing standards.	\$500.00	0.6	\$300.00
Lauret, Kyle	Gather audit workpapers related to existing Parts Direct business carve-out to prepare for electronic filing (due to bankruptcy) as required by auditing standards.	\$500.00	0.9	\$450.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) to discuss next steps to preparing Sears electronic filing of workpapers as required by auditing standards.	\$300.00	0.6	\$180.00
Straub, Kelsey	Coordinate census data testing for the pension plans with S. Harshit (Deloitte), providing an estimated timeline of their work.	\$300.00	1.1	\$330.00
02/26/2019				
Allen, Michael	Discuss with J. McManus (Deloitte) the analytical procedures performed over Inventory at Sears and Kmart stores to address Inventory valuation risks.	\$200.00	0.6	\$120.00
Lauret, Kyle	Review reporting workpapers compiled as part of requirement to electronically file audit workpapers as required by auditing standards.	\$500.00	1.5	\$750.00
Lauret, Kyle	Review substantive workpapers compiled as part of requirement to electronically file audit workpapers as required by auditing standards.	\$500.00	2.2	\$1,100.00
McManus, Joseph	Discuss with M. Allen (Deloitte) the analytical procedures performed over Inventory at Sears and Kmart stores to address Inventory valuation risks.	\$300.00	0.6	\$180.00
Straub, Kelsey	Reconcile Company pension plan census data between actuary report and raw data in order to provide to S. Harshit (Deloitte).	\$300.00	3.8	\$1,140.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/27/2019				
Allen, Michael	Draft outline for Inventory Analytic Summary memo based on previous discussion with J. McManus (Deloitte).	\$200.00	2.2	\$440.00
Chang, Stephen	Meet with J. Brown, B. Mitchell, B. Heiser (Willis Towers Watson), J. Staiger, and K. Straub (Deloitte) to discuss the benefits due to certain participants of the Company's pension plans.	\$400.00	0.4	\$160.00
Drager, Christine	Review January 31 2019 year end memo supporting review of disclosure reports under ASC 715 guidance.	\$600.00	2.3	\$1,380.00
Hu, May	Create the initial draft of the corporate audit findings memo as it relates to pension.	\$300.00	1.3	\$390.00
Lauret, Kyle	Review Parts Direct carve-out audit termination memo as part of requirement to electronically file the Parts Direct audit file in accordance with auditing requirements.	\$500.00	0.6	\$300.00
Lauret, Kyle	Review Parts Direct carve-out audit supplemental workpapers compiled as part of requirement to electronically file the Parts Direct audit file in accordance with auditing standards.	\$500.00	1.1	\$550.00
Nguyen, Donna	Perform a review of workpapers needed for FY18 electronic filing of workpapers in accordance with auditing requirements.	\$200.00	3.9	\$780.00
Staiger, Jt	Meet with J. Brown, B. Mitchell, B. Heiser (Willis Towers Watson), S. Chang, and K. Straub (Deloitte) to discuss the benefits due to certain participants of the Company's pension plans.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Brown, B. Mitchell, B. Heiser (Willis Towers Watson), J. Staiger, S. Chang, (Deloitte) to discuss the benefits due to certain participants of the Company's pension plans.	\$300.00	0.4	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/27/2019				
Straub, Kelsey	Submit pension plan census data with instructions to S. Harshit (Sears) for preparation of dashboard.	\$300.00	2.3	\$690.00
Straub, Kelsey	Address L. McDonnell's (Deloitte) questions on pension asset and obligation risk assessment.	\$300.00	1.9	\$570.00
Straub, Kelsey	Import audit workpapers into the audit software in order to prepare for electronic filing of audit workpapers for the terminated 2018 audit.	\$300.00	1.2	\$360.00
02/28/2019				
Allen, Michael	Rollforward the Company's third party actuary documentation for year end testing of pension for FY18.	\$200.00	3.7	\$740.00
Allen, Michael	Update documentation of pension confirmation from the Company's third party actuary based on questions from K. Straub (Deloitte).	\$200.00	1.2	\$240.00
Allen, Michael	Document procedures perform for analytical procedures performed over Kmart store units.	\$200.00	3.2	\$640.00
Drager, Christine	Update findings related to 1/31/19 pension disclosures under ASC 715 guidance.	\$600.00	0.5	\$300.00
Hu, May	Update draft of corporate audit findings memo as part of pension procedures.	\$300.00	1.1	\$330.00
Nguyen, Donna	Organize workpapers in FY18 audit file in order to prepare for electronic filing of workpapers in accordance with auditing standards.	\$200.00	3.9	\$780.00
Subtotal for Out of Scope Audit Services:			2,194.5	\$803,244.00

Preparation of Fee Applications

01/02/2019

Abrom, Carisa	Participate in call with J. Berry, M. Rothchild, J. Staiger, L. McDonnell, M. Lew, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$300.00	1.0	\$300.00
---------------	--	----------	-----	----------

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/06/2019				
Gutierrez, Dalia	Review of October fee detail in preparation for the first monthly fee application.	\$200.00	4.2	\$840.00
01/07/2019				
Abrom, Carisa	Speak with J. Berry, L. McDonnell, M. Rothchild, J. Staiger, M. Lew, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$300.00	1.0	\$300.00
Gutierrez, Dalia	Update October client service hour detail in preparation for the first monthly fee application.	\$200.00	4.4	\$880.00
Gutierrez, Dalia	Review October fee detail in preparation for the first monthly fee application.	\$200.00	3.9	\$780.00
01/08/2019				
Gutierrez, Dalia	Draft October client service hour detail in preparation for the first monthly fee application.	\$200.00	4.4	\$880.00
Gutierrez, Dalia	Prepare October fee detail in preparation for the first monthly fee application.	\$200.00	4.5	\$900.00
01/09/2019				
Gutierrez, Dalia	Draft October fee detail in preparation for the first monthly fee application.	\$200.00	3.0	\$600.00
Gutierrez, Dalia	Format October fee detail in preparation for the first monthly fee application.	\$200.00	4.1	\$820.00
01/10/2019				
Gutierrez, Dalia	Create schedule of October fee detail in preparation for the first monthly fee application.	\$200.00	5.1	\$1,020.00
Gutierrez, Dalia	Review October fee detail in preparation for the first monthly fee application.	\$200.00	4.8	\$960.00
01/11/2019				
Gutierrez, Dalia	Make client hours updates to the October fee detail in preparation for the first monthly fee application.	\$200.00	4.8	\$960.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/11/2019				
Gutierrez, Dalia	Update documentation of the October fee detail in preparation for the first monthly fee application.	\$200.00	4.0	\$800.00
01/12/2019				
Gutierrez, Dalia	Update formatting of the October fee detail in preparation for the first monthly fee application.	\$200.00	4.0	\$800.00
01/13/2019				
Gutierrez, Dalia	Update November fee detail in preparation for the monthly fee application based on previous review.	\$200.00	4.5	\$900.00
Gutierrez, Dalia	Review November fee detail in preparation for the monthly fee statement.	\$200.00	4.2	\$840.00
01/14/2019				
Gutierrez, Dalia	Update documentation of November fee detail in preparation for the monthly fee application based on previous review.	\$200.00	4.8	\$960.00
Gutierrez, Dalia	Update fee detail from period November 15, 2018 through November 27, 2018 in preparation for monthly fee application for the bankruptcy.	\$200.00	2.0	\$400.00
Gutierrez, Dalia	Update fee detail to reflect appropriate billing from period November 15, 2018 through November 27, 2018 in preparation for monthly fee application.	\$200.00	4.3	\$860.00
01/15/2019				
Gutierrez, Dalia	Update fee detail from period November 15, 2018 through November 27, 2018 in preparation for monthly fee application.	\$200.00	4.4	\$880.00
Gutierrez, Dalia	Update client service hours listing from November 15, 2018 through November 26, 2018.	\$200.00	4.5	\$900.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/16/2019				
Gutierrez, Dalia	Draft client service hours listing from November 15, 2018 through November 26, 2018.	\$200.00	3.9	\$780.00
Gutierrez, Dalia	Provide updates to November 16, 2018 through November 30, 2018 in preparation for monthly fee application.	\$200.00	4.8	\$960.00
01/17/2019				
Gutierrez, Dalia	Provide updates to additional fee detail for October 15, 2018 through November 30, 2018.	\$200.00	0.5	\$100.00
01/18/2019				
Gutierrez, Dalia	Review December 1-4, 2018 fee detail in preparation for monthly fee application.	\$200.00	2.9	\$580.00
Gutierrez, Dalia	Provide updates to expense periods October 15, 2018 through November 30, 2018 in preparation for the monthly fee application.	\$200.00	3.0	\$600.00
01/22/2019				
Abrom, Carisa	Attend Sears time reporting review with D. Gutierrez, K. Riordan, and S. Chang (all Deloitte).	\$300.00	0.4	\$120.00
Gutierrez, Dalia	Review the fee detail for period December 5-7, 2018 in preparation for the first monthly fee application.	\$200.00	1.9	\$380.00
Gutierrez, Dalia	Attend Sears time reporting review with C. Abrom, K. Riordan, and S. Chang (all Deloitte).	\$200.00	0.4	\$80.00
Gutierrez, Dalia	Review December 5-7 fee detail in preparation for the first monthly fee application.	\$200.00	4.4	\$880.00
Riordan, Katy	Attend Sears time reporting review with C. Abrom, K. Riordan, and S. Chang (all Deloitte).	\$300.00	0.4	\$120.00
01/23/2019				
Gutierrez, Dalia	Review the December fee detail in preparation for the monthly fee application.	\$200.00	4.1	\$820.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/24/2019				
Gutierrez, Dalia	Review the December fee detail in preparation for the monthly fee application for bankruptcy proceedings.	\$200.00	4.3	\$860.00
Gutierrez, Dalia	Document updates to the December fee detail in preparation for the monthly fee application for bankruptcy proceedings.	\$200.00	4.4	\$880.00
01/25/2019				
Gutierrez, Dalia	Update listing of client service hours in preparation for the monthly fee application for bankruptcy proceedings.	\$200.00	4.2	\$840.00
Gutierrez, Dalia	Review listing of client service hours in preparation for the monthly fee application for bankruptcy proceedings.	\$200.00	4.4	\$880.00
01/28/2019				
Gutierrez, Dalia	Update fee detail in preparation for first monthly fee application for the bankruptcy court.	\$200.00	2.9	\$580.00
Staiger, Jt	Review time and expense files for purposes of October and November fee application.	\$500.00	2.3	\$1,150.00
01/29/2019				
Gutierrez, Dalia	Update expense detail for first monthly fee application.	\$200.00	3.1	\$620.00
Gutierrez, Dalia	Meet with K. Riordan and J. Staiger (all Deloitte) to discuss the preparation of the monthly audit fee statements and the audit team's involvement in their creation.	\$200.00	0.4	\$80.00
01/30/2019				
Gutierrez, Dalia	Make Updates to first monthly fee application.	\$200.00	3.0	\$600.00
01/31/2019				
Gutierrez, Dalia	Prepare October 15, 2018 through November 30, 2018 fee data to Deloitte billing tool in preparation of fee application exhibits.	\$200.00	4.3	\$860.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/31/2019				
Gutierrez, Dalia	Prepare the bankruptcy fee detail for period October 15, 2018 through November 30, 2018 for Deloitte billing tool in preparation of fee application exhibits.	\$200.00	3.8	\$760.00
02/01/2019				
Gutierrez, Dalia	Review additional fee detail for October 15-31 2018 in preparation for first monthly fee application.	\$200.00	4.2	\$840.00
Gutierrez, Dalia	Review additional fee detail for October 15-31 2018 in preparation for the first monthly fee application.	\$200.00	4.1	\$820.00
02/02/2019				
Gutierrez, Dalia	Provide comments to additional fee detail for November 2018, for first monthly fee application.	\$200.00	4.2	\$840.00
Gutierrez, Dalia	Review additional fee detail for November 2018 in preparation for first monthly fee application.	\$200.00	4.0	\$800.00
02/03/2019				
Gutierrez, Dalia	Review additional fee detail for the first monthly fee application.	\$200.00	4.0	\$800.00
02/04/2019				
Gutierrez, Dalia	Provide comments to additional expense detail in preparation for the first monthly fee application.	\$200.00	3.0	\$600.00
02/06/2019				
Abrom, Carisa	Review the December fee detail for the monthly fee application.	\$300.00	2.1	\$630.00
02/07/2019				
Abrom, Carisa	Update draft of the December fee detail for the monthly fee application.	\$300.00	1.6	\$480.00
02/08/2019				
Abrom, Carisa	Prepare December monthly fee application.	\$300.00	1.0	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/11/2019				
Abrom, Carisa	Update the December fee detail to reflect billing for the monthly fee application.	\$300.00	4.6	\$1,380.00
02/19/2019				
Abrom, Carisa	Update the December fee detail for proper formatting for the monthly fee application.	\$300.00	0.6	\$180.00
Subtotal for Preparation of Fee Applications:			179.1	\$37,780.00
Total			9,646.1	\$994,270.50

Recapitulation

Name	Rate	Hours	Fees
Berry, Jim	\$925.00	3.0	\$2,775.00
Bradfield, Derek	\$925.00	2.7	\$2,497.50
Chiriatti, Chris	\$925.00	0.6	\$555.00
Coleman, Brandon	\$925.00	1.0	\$925.00
Garrett, Brad	\$925.00	1.5	\$1,387.50
Mallaro, Brian	\$925.00	1.0	\$925.00
Weinert McDonnell, Lesley	\$925.00	9.6	\$8,880.00
Bradfield, Derek	\$650.00	10.5	\$6,825.00
Hartmann, Becky	\$625.00	11.4	\$7,125.00
Lauret, Kyle	\$625.00	28.5	\$17,812.50
Pesa, Lauren	\$625.00	1.3	\$812.50
Staiger, Jt	\$625.00	3.2	\$2,000.00
Williams, Adam	\$625.00	0.8	\$500.00
Barton, Trevor	\$600.00	0.4	\$240.00
Berggren, Maureen	\$600.00	1.8	\$1,080.00
Berrill, Liz	\$600.00	4.1	\$2,460.00
Berry, Jim	\$600.00	57.7	\$34,620.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Bradfield, Derek	\$600.00	6.2	\$3,720.00
Bruner, Gina	\$600.00	0.9	\$540.00
Candela, Kathleen	\$600.00	12.1	\$7,260.00
Collins, Bryan	\$600.00	10.6	\$6,360.00
DeFrancis Munn, Diane	\$600.00	1.0	\$600.00
Drager, Christine	\$600.00	11.1	\$6,660.00
Feller, Jon	\$600.00	2.3	\$1,380.00
Garrett, Brad	\$600.00	1.0	\$600.00
Goncalves, Tony	\$600.00	1.6	\$960.00
Harrison, Tracy	\$600.00	0.6	\$360.00
Hermanson, Tom	\$600.00	9.9	\$5,940.00
Hoffman, David	\$600.00	5.9	\$3,540.00
Hurwitz, Scott	\$600.00	2.4	\$1,440.00
Klein, Sara	\$600.00	1.7	\$1,020.00
Kohn, Barry	\$600.00	6.7	\$4,020.00
Lademan, Sara	\$600.00	0.7	\$420.00
Little, John	\$600.00	2.6	\$1,560.00
Mallaro, Brian	\$600.00	8.8	\$5,280.00
Mashburn, Brian	\$600.00	0.9	\$540.00
Pinto, Sarah	\$600.00	0.4	\$240.00
Rogers, Chris	\$600.00	11.1	\$6,660.00
Sasso, Anthony	\$600.00	12.0	\$7,200.00
Sullivan, Mike	\$600.00	7.6	\$4,560.00
Taylor, Mike	\$600.00	20.2	\$12,120.00
Treiber, John	\$600.00	3.2	\$1,920.00
Tzavelis, Elias	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	\$600.00	118.2	\$70,920.00
Weller, Curt	\$600.00	3.3	\$1,980.00
Yauch, Glenn	\$600.00	9.1	\$5,460.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Berland, Taylor	\$525.00	14.1	\$7,402.50
Chang, Stephen	\$525.00	6.2	\$3,255.00
Lonnemann, Malorie	\$525.00	3.2	\$1,680.00
Anderson, Jenifer	\$500.00	2.0	\$1,000.00
Balester, Jennifer	\$500.00	2.0	\$1,000.00
Chin, Jane	\$500.00	1.0	\$500.00
DeSanctis, Jen	\$500.00	7.0	\$3,500.00
Dixon, Teagan (TJ)	\$500.00	2.7	\$1,350.00
Ernotte, Ann	\$500.00	1.6	\$800.00
Hall, Michelle	\$500.00	1.4	\$700.00
Hartmann, Becky	\$500.00	41.4	\$20,700.00
Lauret, Kyle	\$500.00	201.6	\$100,800.00
Misner, Tricia	\$500.00	0.4	\$200.00
Pesa, Lauren	\$500.00	24.5	\$12,250.00
Schmitt, Derek	\$500.00	1.8	\$900.00
Simpson, Lindsey	\$500.00	8.2	\$4,100.00
Staiger, Jt	\$500.00	149.8	\$74,900.00
Swiatkowski, John	\$500.00	8.0	\$4,000.00
Tepper, Steve	\$500.00	0.8	\$400.00
Williams, Adam	\$500.00	31.3	\$15,650.00
Fitzgerald, Connor	\$450.00	24.5	\$11,025.00
McManus, Joseph	\$450.00	23.4	\$10,530.00
Sorenson, Peter	\$450.00	52.1	\$23,445.00
Straub, Kelsey	\$450.00	33.4	\$15,030.00
Adam, Kristin	\$400.00	1.0	\$400.00
Adorno, Dan	\$400.00	1.0	\$400.00
Berland, Taylor	\$400.00	19.0	\$7,600.00
Boucher, Michelle	\$400.00	0.4	\$160.00
Brocker, Karla	\$400.00	2.5	\$1,000.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Chang, Stephen	\$400.00	51.6	\$20,640.00
Enkhbayar, Tuya	\$400.00	1.0	\$400.00
Fielding, Stephen	\$400.00	6.9	\$2,760.00
Hennelly, McKenna	\$400.00	2.1	\$840.00
Lonnemann, Malorie	\$400.00	69.1	\$27,640.00
Morawiec, Monika	\$400.00	1.7	\$680.00
Redstrom, Kyle	\$400.00	1.0	\$400.00
Vajhala, Phani Kiran	\$400.00	0.4	\$160.00
Yang, Shell	\$400.00	1.0	\$400.00
Abrom, Carisa	\$300.00	12.3	\$3,690.00
Browning, Maria	\$300.00	19.1	\$5,730.00
Dail, Amanda	\$300.00	27.4	\$8,220.00
Fitzgerald, Connor	\$300.00	131.3	\$39,390.00
Hu, May	\$300.00	20.6	\$6,180.00
McManus, Joseph	\$300.00	87.2	\$26,160.00
McShane, Connor	\$300.00	130.8	\$39,240.00
Prettyman, Carmen	\$300.00	34.6	\$10,380.00
Riordan, Katy	\$300.00	7.2	\$2,160.00
Smietanski, Meredith	\$300.00	2.1	\$630.00
Sorenson, Peter	\$300.00	109.9	\$32,970.00
Straub, Kelsey	\$300.00	201.4	\$60,420.00
Viray, Norell	\$300.00	1.0	\$300.00
Allen, Michael	\$295.00	38.4	\$11,328.00
Nanda, Priyanka	\$210.00	0.5	\$105.00
Allen, Michael	\$200.00	74.5	\$14,900.00
Augustian, Jenn	\$200.00	0.2	\$40.00
Bandic, Alex	\$200.00	0.5	\$100.00
Billie, Jaclyn	\$200.00	12.2	\$2,440.00
Bougadis, Blake	\$200.00	72.2	\$14,440.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Castellano, Carrie	\$200.00	10.1	\$2,020.00
Chew, Tyng Yu	\$200.00	6.1	\$1,220.00
Colletti, James	\$200.00	2.1	\$420.00
Garbacik, Marissa	\$200.00	4.5	\$900.00
Gutierrez, Dalia	\$200.00	164.5	\$32,900.00
Hoang, Tuyen	\$200.00	0.4	\$80.00
Hoye, Jim	\$200.00	1.6	\$320.00
King, Elizabeth	\$200.00	1.3	\$260.00
Nguyen, Donna	\$200.00	20.2	\$4,040.00
Paul, Samantha	\$200.00	5.3	\$1,060.00
Rosi, Matthew	\$200.00	32.3	\$6,460.00
Rothstein, Louis	\$200.00	1.0	\$200.00
Wolter, Devin	\$200.00	1.0	\$200.00
Jain, Yash R	\$180.00	43.7	\$7,866.00
Das, Arnab	\$160.00	2.9	\$464.00
Nanda, Priyanka	\$160.00	29.1	\$4,656.00
Jain, Yash R	\$120.00	69.6	\$8,352.00
Pradhan, Smruti	\$120.00	19.7	\$2,364.00
Bakshi, Saurabh	\$80.00	1.0	\$80.00
Donthisaram, Shravya	\$80.00	28.1	\$2,248.00
Gangisetty, Sujana	\$80.00	28.3	\$2,264.00
Gupta, Anshula	\$80.00	3.2	\$256.00
Jaiswal, Himanshu	\$80.00	12.7	\$1,016.00
Jha, Abhinav	\$80.00	7.6	\$608.00
Patni, PARIDHI	\$80.00	0.3	\$24.00
Sal, TANMOY	\$80.00	6.6	\$528.00
Srividya, VIDYA	\$80.00	0.3	\$24.00
Tummuri, Ashok Reddy	\$80.00	3.0	\$240.00
Vemu, Vijay	\$80.00	10.0	\$800.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Adorno, Dan	\$0.00	23.2	\$0.00
Agarwal, Minu	\$0.00	1.0	\$0.00
Akopchikyan, Ovsep	\$0.00	4.2	\$0.00
Allen, Michael	\$0.00	390.2	\$0.00
Anderson, Jenifer	\$0.00	1.1	\$0.00
Augustian, Jenn	\$0.00	50.1	\$0.00
Babbar, Bhumika	\$0.00	38.2	\$0.00
Bakshi, Kushagri	\$0.00	7.0	\$0.00
Bakshi, Saurabh	\$0.00	0.9	\$0.00
Balester, Jennifer	\$0.00	3.6	\$0.00
Bandic, Alex	\$0.00	1.0	\$0.00
Beekman, Berna	\$0.00	42.0	\$0.00
Berggren, Maureen	\$0.00	42.6	\$0.00
Berland, Taylor	\$0.00	114.2	\$0.00
Berrill, Liz	\$0.00	30.5	\$0.00
Berry, Jim	\$0.00	99.8	\$0.00
Bihm, Christy	\$0.00	2.7	\$0.00
Billie, Jaclyn	\$0.00	31.5	\$0.00
Borcher, Scott	\$0.00	9.4	\$0.00
Bougadis, Blake	\$0.00	190.8	\$0.00
Bradfield, Derek	\$0.00	0.2	\$0.00
Burya, Jim	\$0.00	0.4	\$0.00
Castellano, Carrie	\$0.00	103.0	\$0.00
Chang, Stephen	\$0.00	84.2	\$0.00
Colletti, James	\$0.00	61.7	\$0.00
Dail, Amanda	\$0.00	1.2	\$0.00
Dixon, Teagan (TJ)	\$0.00	21.3	\$0.00
Doster, Kiera	\$0.00	75.5	\$0.00
Dugan, Mike	\$0.00	4.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Enkhbayar, Tuya	\$0.00	22.6	\$0.00
Fitzgerald, Connor	\$0.00	297.4	\$0.00
Garrett, Brad	\$0.00	1.4	\$0.00
Goncalves, Tony	\$0.00	7.9	\$0.00
Harrison, Tracy	\$0.00	2.0	\$0.00
Hartmann, Becky	\$0.00	52.4	\$0.00
Hermanson, Tom	\$0.00	33.8	\$0.00
Hoye, Jim	\$0.00	370.2	\$0.00
Hunt, Elliott	\$0.00	0.5	\$0.00
Hurwitz, Scott	\$0.00	2.8	\$0.00
Jain, Chetna	\$0.00	10.0	\$0.00
Jain, Yash R	\$0.00	112.6	\$0.00
Jaiswal, Himanshu	\$0.00	178.8	\$0.00
Jha, Abhinav	\$0.00	166.4	\$0.00
Kandpal, Neha	\$0.00	1.4	\$0.00
Kapecki, Kenneth	\$0.00	7.1	\$0.00
King, Elizabeth	\$0.00	79.7	\$0.00
Klein, Sara	\$0.00	1.7	\$0.00
Kohn, Barry	\$0.00	31.7	\$0.00
Lauret, Kyle	\$0.00	156.5	\$0.00
Levin, Gary	\$0.00	0.9	\$0.00
Liu, Sky	\$0.00	109.3	\$0.00
Lonnemann, Malorie	\$0.00	144.4	\$0.00
Mallaro, Brian	\$0.00	2.9	\$0.00
Manjwani, Rashmi	\$0.00	2.4	\$0.00
Mashburn, Brian	\$0.00	9.6	\$0.00
Mason, David	\$0.00	388.4	\$0.00
McManus, Joseph	\$0.00	239.5	\$0.00
McShane, Connor	\$0.00	132.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Mohammed, Muneer	\$0.00	48.5	\$0.00
Morawiec, Monika	\$0.00	1.5	\$0.00
Morrissey, Michael	\$0.00	0.3	\$0.00
Murphy, Karissa	\$0.00	2.6	\$0.00
Nanda, Priyanka	\$0.00	42.7	\$0.00
Nguyen, Donna	\$0.00	392.1	\$0.00
Patni, Paridhi	\$0.00	85.6	\$0.00
Paul, Samantha	\$0.00	49.8	\$0.00
Pesa, Lauren	\$0.00	0.3	\$0.00
Pinto, Sarah	\$0.00	0.7	\$0.00
Pradhan, Smruti	\$0.00	0.4	\$0.00
Pyburn, Tim	\$0.00	0.5	\$0.00
Rawat, Sue	\$0.00	6.0	\$0.00
Riordan, Katy	\$0.00	317.4	\$0.00
Rosi, Matthew	\$0.00	207.6	\$0.00
Rothstein, Louis	\$0.00	46.3	\$0.00
Sal, TANMOY	\$0.00	104.2	\$0.00
Shah, Homil	\$0.00	0.5	\$0.00
Siciliano, Cecilia	\$0.00	0.3	\$0.00
Slattery, Matthew	\$0.00	6.4	\$0.00
Smietanski, Meredith	\$0.00	512.3	\$0.00
Sorenson, Peter	\$0.00	224.4	\$0.00
Srividya, Vidya	\$0.00	38.7	\$0.00
Staiger, Jt	\$0.00	144.0	\$0.00
Stone, Kyle	\$0.00	0.8	\$0.00
Straub, Kelsey	\$0.00	245.1	\$0.00
Surya Teja, Raavi	\$0.00	4.5	\$0.00
Torregrossa, Michelle	\$0.00	1.4	\$0.00
Treiber, John	\$0.00	2.0	\$0.00

Sears Holdings Corporation**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

October 15, 2018 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Tzavelis, Elias	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	\$0.00	181.6	\$0.00
Venkatasubramanyan, Srikanth	\$0.00	2.0	\$0.00
Viray, Norell	\$0.00	15.7	\$0.00
Weinert McDonnell, Lesley	\$0.00	148.3	\$0.00
Williams, Adam	\$0.00	62.0	\$0.00
Wolter, Devin	\$0.00	2.6	\$0.00
Yauch, Glenn	\$0.00	31.9	\$0.00

EXHIBIT B

**EXPENSE DETAIL FOR DTBA FOR THE
FIRST INTERIM FEE APPLICATION PERIOD**

OCTOBER 15, 2018 THROUGH FEBRUARY 28, 2019

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Airfare</i>			
Bradfield, Derek	10/17/2018	Roundtrip business class airfare from Denver, CO to Chicago, IL. (free upgrade from coach class)	\$270.45
Fielding, Stephen	10/19/2018	Roundtrip coach class airfare from New York, NY to Chicago, IL.	\$685.40
Berry, Jim	10/26/2018	Roundtrip business class airfare from Dallas, TX to Chicago, IL. (reduced to coach airfare price)	\$590.51
Berry, Jim	11/03/2018	Roundtrip business class airfare from New York, NY to Chicago, IL. (free upgrade from coach class)	\$385.71
Berry, Jim	11/26/2018	Roundtrip business class airfare from Dallas, TX to Chicago, IL. (free upgrade from coach class)	\$297.00
Berry, Jim	12/03/2018	Roundtrip business class airfare from Dallas, TX to Chicago, IL. (reduced to coach fare)	\$522.60
Dixon, Teagan (TJ)	12/05/2018	Coach airfare from Philadelphia, PA to Lansing, MI	\$416.10
Berry, Jim	01/02/2019	Roundtrip coach airfare from Dallas, TX to Chicago, IL	\$228.60
Berry, Jim	01/07/2019	Roundtrip coach airfare from Dallas, TX to Chicago, IL	\$171.65
Dixon, Teagan (TJ)	01/14/2019	One way coach airfare from Lansing, MI to Chicago, IL	\$206.80
Dixon, Teagan (TJ)	01/15/2019	One way coach airfare from Chicago, IL to Lansing, MI	\$206.80
Berry, Jim	02/08/2019	Roundtrip airfare from Dallas, TX to Chicago, IL	\$417.71
Subtotal for Airfare:			<u>\$4,399.33</u>

Auto Parking

Berry, Jim	10/23/2018	Airport parking in Dallas, TX - 3 days.	\$51.14
Lauret, Kyle	10/23/2018	Parking in Chicago, IL - 1 day.	\$42.00
Bradfield, Derek	10/25/2018	Airport parking in Denver, CO - 2 days.	\$21.75
Berry, Jim	11/01/2018	Airport parking in Dallas, TX - 3 days.	\$51.14
Berry, Jim	11/08/2018	Airport parking in Dallas, TX - 5 days.	\$92.27
Dixon, Teagan (TJ)	11/08/2018	Airport parking in Lansing, MI - 2 days.	\$16.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Parking</i>			
Staiger, Jt	11/08/2018	Parking in Chicago, IL - 1 day.	\$34.00
Staiger, Jt	11/26/2018	Parking in Chicago, IL - 1 day.	\$42.00
Fitzgerald, Connor	12/01/2018	Parking in Chicago, IL - after working hours.	\$15.00
Fitzgerald, Connor	12/02/2018	Parking in Chicago, IL - after working hours.	\$15.00
McManus, Joseph	12/02/2018	Parking in Chicago, IL - after working hours.	\$15.00
Berry, Jim	12/06/2018	Airport parking in Dallas, TX - 2 days.	\$46.13
Fitzgerald, Connor	12/09/2018	Parking in Chicago, IL - after working hours.	\$15.00
McManus, Joseph	12/09/2018	Parking in Chicago, IL - after working hours.	\$15.00
Berry, Jim	12/14/2018	Airport parking in Dallas, TX - 4 days.	\$112.84
Dixon, Teagan (TJ)	01/15/2019	Parking at Lansing Airport for 1 day	\$20.00
Riordan, Katy	01/19/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Bougadis, Blake	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Chang, Stephen	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Lauret, Kyle	01/26/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	01/27/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	02/02/2019	Weekend parking in Chicago, IL	\$15.00
Chang, Stephen	02/02/2019	Weekend parking in Chicago, IL	\$15.00
Fitzgerald, Connor	02/02/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	02/02/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	02/02/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	02/09/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	02/09/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	02/09/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	02/16/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	02/16/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	02/16/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	02/23/2019	Weekend parking in Chicago, IL	\$15.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Parking</i>			
Chang, Stephen	02/23/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	02/23/2019	Weekend parking in Chicago, IL	\$15.00
Berry, Jim	02/28/2019	Parking at DFW Airport for 3 days	\$51.14
Subtotal for Auto Parking:			\$985.41
<i>Auto Rental</i>			
Berry, Jim	10/15/2018	Car rental in Chicago, IL - 2 days.	\$65.42
Berry, Jim	10/23/2018	Car rental in Chicago, IL - 2 days.	\$65.42
Smietanski, Meredith	10/31/2018	Car rental in Chicago, IL - 2 days.	\$117.21
Berry, Jim	11/01/2018	Car rental in Chicago, IL - 3 days.	\$133.54
Berry, Jim	11/08/2018	Car rental in Chicago, IL - 5 days.	\$240.20
Berry, Jim	11/13/2018	Car rental in Chicago, IL - 3 days.	\$133.21
Berry, Jim	11/30/2018	Car rental in Chicago, IL - 5 days.	\$228.70
Berry, Jim	12/05/2018	Car rental in Chicago, IL - 3 days.	\$220.87
Berry, Jim	12/14/2018	Car rental in Chicago, IL - 4 days.	\$266.41
Berry, Jim	01/09/2019	Rental car charges in Chicago, IL for 1 day	\$72.15
Berry, Jim	02/21/2019	Auto rental charges in Chicago, IL for 2 days	\$229.04
Berry, Jim	02/28/2019	Auto rental charges in Chicago, IL for 2 days	\$214.39
Subtotal for Auto Rental:			\$1,986.56
<i>Auto Rental: Gasoline</i>			
Berry, Jim	11/08/2018	Car rental gas expense in Des Plaines, IL.	\$20.95
Subtotal for Auto Rental: Gasoline:			\$20.95
<i>Auto Tolls</i>			
Billie, Jaclyn	10/15/2018	Toll during travel in Chicago, IL.	\$21.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Fitzgerald, Connor	10/15/2018	Toll during travel in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	10/15/2018	Toll during travel in Chicago, IL.	\$2.40
Williams, Adam	10/15/2018	Toll during travel in Chicago, IL.	\$7.35
Fitzgerald, Connor	10/16/2018	Toll during travel in Chicago, IL.	\$2.00
Smietanski, Meredith	10/16/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	10/16/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	10/17/2018	Toll during travel in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	10/17/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	10/18/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	10/18/2018	Toll during travel in Chicago, IL.	\$2.40
Hoye, Jim	10/19/2018	Toll during travel in Chicago, IL.	\$1.95
Paul, Samantha	10/19/2018	Toll during travel in Chicago, IL.	\$6.00
Straub, Kelsey	10/19/2018	Toll during travel in Chicago, IL.	\$5.85
Weinert McDonnell, Lesley	10/19/2018	Toll during travel in Chicago, IL.	\$2.40
Billie, Jaclyn	10/22/2018	Toll during travel in Chicago, IL.	\$21.00
Fitzgerald, Connor	10/22/2018	Toll during travel in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	10/22/2018	Toll during travel in Chicago, IL.	\$2.40
Williams, Adam	10/22/2018	Toll during travel in Chicago, IL.	\$7.35
Berry, Jim	10/23/2018	Toll during client travel in Chicago, IL.	\$7.85
Hoye, Jim	10/23/2018	Toll during travel in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	10/23/2018	Toll during travel in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	10/24/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	10/25/2018	Toll during travel in Chicago, IL.	\$2.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Weinert McDonnell, Lesley	10/25/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	10/26/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	10/26/2018	Toll during travel in Chicago, IL.	\$2.40
Lonnemann, Malorie	10/27/2018	Toll during travel in Chicago, IL.	\$13.65
Straub, Kelsey	10/27/2018	Toll during travel in Chicago, IL.	\$8.75
Rosi, Matthew	10/28/2018	Toll during travel in Chicago, IL.	\$15.60
Fitzgerald, Connor	10/29/2018	Toll during travel in Chicago, IL.	\$2.00
Rosi, Matthew	10/29/2018	Toll during travel in Chicago, IL.	\$11.70
Hoye, Jim	10/30/2018	Toll during travel in Chicago, IL.	\$1.95
Smietanski, Meredith	10/30/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	10/30/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	10/31/2018	Toll during travel in Chicago, IL.	\$2.00
Hoye, Jim	10/31/2018	Toll during travel in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	10/31/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	11/01/2018	Toll during travel in Chicago, IL.	\$3.90
Fitzgerald, Connor	11/01/2018	Toll during travel in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	11/01/2018	Toll during travel in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	11/02/2018	Toll during travel in Chicago, IL.	\$2.40
Berry, Jim	11/03/2018	Toll during client travel in Chicago, IL.	\$7.85
Straub, Kelsey	11/03/2018	Toll during travel in Chicago, IL.	\$5.85
Fitzgerald, Connor	11/05/2018	Toll during travel in Chicago, IL.	\$2.00
Rosi, Matthew	11/05/2018	Toll during travel in Chicago, IL.	\$7.80
Weinert McDonnell, Lesley	11/05/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	11/06/2018	Toll during travel in Chicago, IL.	\$2.00
Riordan, Katy	11/06/2018	Toll during travel in Chicago, IL.	\$72.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Weinert McDonnell, Lesley	11/06/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	11/07/2018	Toll during travel in Chicago, IL.	\$2.00
Hoye, Jim	11/07/2018	Toll during travel in Chicago, IL.	\$1.20
Smietanski, Meredith	11/07/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	11/07/2018	Toll during travel in Chicago, IL.	\$2.40
Straub, Kelsey	11/08/2018	Toll during travel in Chicago, IL.	\$5.85
Weinert McDonnell, Lesley	11/08/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	11/09/2018	Toll during travel in Chicago, IL.	\$1.85
Weinert McDonnell, Lesley	11/09/2018	Toll during travel in Chicago, IL.	\$2.40
Riordan, Katy	11/10/2018	Toll during travel in Chicago, IL.	\$22.50
Fitzgerald, Connor	11/12/2018	Toll during travel in Chicago, IL.	\$2.00
Straub, Kelsey	11/12/2018	Toll during travel in Chicago, IL.	\$3.90
Fitzgerald, Connor	11/13/2018	Toll during travel in Chicago, IL.	\$2.00
Smietanski, Meredith	11/13/2018	Toll during travel in Chicago, IL.	\$3.90
Berry, Jim	11/14/2018	Toll during client travel in Chicago, IL.	\$10.30
Fitzgerald, Connor	11/14/2018	Toll during travel in Chicago, IL.	\$2.00
Hoye, Jim	11/14/2018	Toll during travel in Chicago, IL.	\$1.95
Berland, Taylor	11/15/2018	Toll during travel in Chicago, IL.	\$9.75
Fitzgerald, Connor	11/15/2018	Toll during travel in Chicago, IL.	\$2.00
Berry, Jim	11/16/2018	Toll during client travel in Chicago, IL.	\$25.85
Fitzgerald, Connor	11/16/2018	Toll during travel in Chicago, IL.	\$2.00
Berry, Jim	11/19/2018	Toll during client travel in Chicago, IL.	\$1.50
Weinert McDonnell, Lesley	11/19/2018	Toll during travel in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	11/20/2018	Toll during travel in Chicago, IL.	\$2.40
Rosi, Matthew	11/21/2018	Toll during travel in Chicago, IL.	\$18.40

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Berry, Jim	11/22/2018	Toll during client travel in Chicago, IL.	\$6.35
Smietanski, Meredith	11/22/2018	Toll during travel in Chicago, IL.	\$15.70
Enkhbayar, Tuya	11/24/2018	Toll during client travel in Chicago, IL.	\$5.45
Riordan, Katy	11/24/2018	Toll during travel in Chicago, IL.	\$17.50
Straub, Kelsey	11/24/2018	Toll during travel in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	11/26/2018	Toll during travel in Chicago, IL.	\$2.40
Berry, Jim	11/27/2018	Toll during client travel in Chicago, IL.	\$6.55
Fitzgerald, Connor	11/27/2018	Toll during travel in Chicago, IL.	\$2.00
Hoye, Jim	11/27/2018	Toll during travel in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	11/27/2018	Toll during travel in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	11/28/2018	Toll during travel in Chicago, IL.	\$2.40
Berland, Taylor	11/29/2018	Toll during travel in Chicago, IL.	\$5.85
Fitzgerald, Connor	11/29/2018	Toll during travel in Chicago, IL.	\$2.00
Lonnemann, Malorie	11/29/2018	Toll during travel in Chicago, IL.	\$15.60
Weinert McDonnell, Lesley	11/29/2018	Toll during travel in Chicago, IL.	\$2.40
Williams, Adam	11/29/2018	Toll during travel in Chicago, IL.	\$7.35
Fitzgerald, Connor	11/30/2018	Toll during travel in Chicago, IL.	\$2.00
Riordan, Katy	11/30/2018	Toll during travel in Chicago, IL.	\$9.00
Rosi, Matthew	11/30/2018	Toll during travel in Chicago, IL.	\$8.40
Straub, Kelsey	11/30/2018	Toll during travel in Chicago, IL.	\$3.90
Weinert McDonnell, Lesley	11/30/2018	Toll during travel in Chicago, IL.	\$2.40
Fitzgerald, Connor	12/03/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	12/03/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Williams, Adam	12/03/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Berry, Jim	12/04/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$4.85
Fitzgerald, Connor	12/04/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Hoye, Jim	12/04/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.20
Weinert McDonnell, Lesley	12/04/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Fitzgerald, Connor	12/05/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	12/05/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Fitzgerald, Connor	12/06/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Rosi, Matthew	12/06/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$11.60
Williams, Adam	12/06/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Smietanski, Meredith	12/07/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$3.90
Straub, Kelsey	12/07/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	12/07/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Berry, Jim	12/08/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$11.80
Enkhbayar, Tuya	12/08/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Fitzgerald, Connor	12/08/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Riordan, Katy	12/08/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$4.50
Berry, Jim	12/09/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$5.45

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Rosi, Matthew	12/10/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$17.40
Williams, Adam	12/10/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Williams, Adam	12/11/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Hoye, Jim	12/12/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.95
Williams, Adam	12/12/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Berland, Taylor	12/13/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.80
Berry, Jim	12/13/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$11.80
Williams, Adam	12/13/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Straub, Kelsey	12/15/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.95
Williams, Adam	12/17/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Smietanski, Meredith	12/18/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$3.90
Straub, Kelsey	12/18/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.95
Williams, Adam	12/18/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Hoye, Jim	12/19/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$3.80
Weinert McDonnell, Lesley	12/20/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	12/21/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Berry, Jim	12/22/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$11.80
Riordan, Katy	01/04/2019	Toll expense on Illinois tollway	\$8.50

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Straub, Kelsey	01/06/2019	Toll expense on Illinois tollway	\$5.85
Fitzgerald, Connor	01/07/2019	Toll expense on Illinois tollway	\$6.00
Weinert McDonnell, Lesley	01/07/2019	Toll expense on Illinois tollway	\$2.40
Williams, Adam	01/07/2019	Toll expense on Illinois tollway	\$7.35
Hoye, Jim	01/08/2019	Toll expense on Illinois tollway	\$1.95
Smietanski, Meredith	01/08/2019	Toll expense on Illinois tollway	\$3.90
Weinert McDonnell, Lesley	01/08/2019	Toll expense on Illinois tollway	\$2.40
Yauch, Glenn	01/08/2019	Toll expense on Illinois tollway	\$5.20
Berland, Taylor	01/09/2019	Toll expense on Illinois tollway	\$3.90
Smietanski, Meredith	01/09/2019	Toll expense on Illinois tollway	\$3.90
Rosi, Matthew	01/10/2019	Toll expense on Illinois tollway	\$5.80
Williams, Adam	01/10/2019	Toll expense on Illinois tollway	\$7.35
Riordan, Katy	01/11/2019	Toll expense on Illinois tollway	\$7.80
Lonnemann, Malorie	01/12/2019	Toll expense on Illinois tollway	\$6.50
Fitzgerald, Connor	01/14/2019	Toll expense on Illinois tollway	\$6.00
Smietanski, Meredith	01/14/2019	Toll expense on Illinois tollway	\$3.90
Weinert McDonnell, Lesley	01/14/2019	Toll expense on Illinois tollway	\$2.40
Smietanski, Meredith	01/15/2019	Toll expense on Illinois tollway	\$3.90
Weinert McDonnell, Lesley	01/15/2019	Toll expense on Illinois tollway	\$2.40
Hoye, Jim	01/16/2019	Toll expense on Illinois tollway	\$4.85
Smietanski, Meredith	01/16/2019	Toll expense on Illinois tollway	\$3.90
Weinert McDonnell, Lesley	01/16/2019	Toll expense on Illinois tollway	\$2.40
Berry, Jim	01/17/2019	Toll expense on Illinois tollway	\$6.35
Weinert McDonnell, Lesley	01/17/2019	Toll expense on Illinois tollway	\$2.40
Williams, Adam	01/17/2019	Toll expense on Illinois tollway	\$7.35

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Straub, Kelsey	01/18/2019	Toll expense on Illinois tollway	\$7.70
Weinert McDonnell, Lesley	01/18/2019	Toll expense on Illinois tollway	\$2.40
Riordan, Katy	01/19/2019	Toll expense on Illinois tollway	\$7.80
Berry, Jim	01/22/2019	Toll expense on Illinois tollway	\$5.45
Smietanski, Meredith	01/22/2019	Toll expense on Illinois tollway	\$3.90
Hoye, Jim	01/23/2019	Toll expense on Illinois tollway	\$1.95
Straub, Kelsey	01/24/2019	Toll expense on Illinois tollway	\$3.90
Fitzgerald, Connor	01/28/2019	Toll expense on Illinois tollway	\$2.00
Fitzgerald, Connor	01/29/2019	Toll expense on Illinois tollway	\$2.00
Weinert McDonnell, Lesley	02/01/2019	Toll expense on Illinois tollway	\$2.40
Lonnemann, Malorie	02/02/2019	Toll expense on Illinois tollway	\$9.75
Fitzgerald, Connor	02/04/2019	Toll expense on Illinois tollway	\$2.00
Fitzgerald, Connor	02/05/2019	Toll expense on Illinois tollway	\$2.00
Smietanski, Meredith	02/05/2019	Toll expense on Illinois tollway	\$3.90
Fitzgerald, Connor	02/06/2019	Toll expense on Illinois tollway	\$2.00
Weinert McDonnell, Lesley	02/06/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/07/2019	Toll expense on Illinois tollway	\$2.40
Straub, Kelsey	02/09/2019	Toll expense on Illinois tollway	\$7.80
Smietanski, Meredith	02/11/2019	Toll expense on Illinois tollway	\$3.90
Hoye, Jim	02/12/2019	Toll expense on Illinois tollway	\$2.70
Weinert McDonnell, Lesley	02/12/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/13/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/14/2019	Toll expense on Illinois tollway	\$2.40
Straub, Kelsey	02/16/2019	Toll expense on Illinois tollway	\$3.80
Straub, Kelsey	02/18/2019	Toll expense on Illinois tollway	\$7.80

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Weinert McDonnell, Lesley	02/26/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/27/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/28/2019	Toll expense on Illinois tollway	\$2.40
Subtotal for Auto Tolls:			<hr/> \$985.90
<i>Hotel</i>			
Fielding, Stephen	10/21/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$157.07
Berry, Jim	10/22/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Bradfield, Derek	10/22/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$153.39
Berry, Jim	10/31/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	11/05/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	11/06/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	11/07/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	11/12/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	11/13/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Straub, Kelsey	11/14/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Straub, Kelsey	11/15/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$117.52
Straub, Kelsey	11/19/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$100.57

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Hotel</i>			
Straub, Kelsey	11/27/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	11/28/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	11/28/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Lonnemann, Malorie	11/28/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Riordan, Katy	11/28/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	11/29/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	11/29/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Riordan, Katy	11/29/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	11/29/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	11/29/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Mallaro, Brian	12/02/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$145.77
Berry, Jim	12/03/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	12/03/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Mallaro, Brian	12/03/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$157.07
Riordan, Katy	12/03/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/03/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/03/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Hotel</i>			
Berry, Jim	12/04/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	12/04/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Riordan, Katy	12/04/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/04/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/04/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Fitzgerald, Connor	12/05/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Riordan, Katy	12/05/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/05/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/05/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/10/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Dixon, Teagan (TJ)	12/10/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	12/10/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/10/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/10/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/11/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	12/11/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/11/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Hotel</i>			
Straub, Kelsey	12/11/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/12/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Lonnemann, Malorie	12/12/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Sorenson, Peter	12/12/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/12/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/13/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Berry, Jim	01/08/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Berry, Jim	01/08/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Dixon, Teagan (TJ)	01/14/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Dixon, Teagan (TJ)	01/14/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Berry, Jim	02/19/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Berry, Jim	02/19/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Berry, Jim	02/20/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Berry, Jim	02/20/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Berry, Jim	02/27/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Berry, Jim	02/27/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Subtotal for Hotel:			<hr/> \$7,061.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Jain, Yash R	10/16/2018	Dinner after working hours - Y. Jain, H. Jaiswal, T. Sal	\$2.53
King, Elizabeth	10/16/2018	Dinner in Chicago, IL.	\$50.00
Staiger, Jt	10/18/2018	Dinner in Chicago, IL - after working hours.	\$20.00
Berry, Jim	10/22/2018	Dinner in Dallas, TX.	\$13.00
Fielding, Stephen	10/22/2018	Dinner in Newark, NJ.	\$36.09
Fielding, Stephen	10/22/2018	Dinner in Chicago, IL.	\$13.59
Berry, Jim	10/23/2018	Breakfast in Chicago, IL.	\$10.00
Bougadis, Blake	10/23/2018	Dinner for C. McShane, B. Bougadis, K. Riordan in Chicago, IL - after working hours.	\$35.04
Lonnemann, Malorie	10/23/2018	Lunch for M. Lonnemann, J. McManus, C. Fitzgerald, C. Castellano, E. King, J. Staiger, K. Riordan in Chicago, IL.	\$57.50
McManus, Joseph	10/23/2018	Breakfast in Chicago, IL.	\$2.88
Staiger, Jt	10/24/2018	Dinner in Chicago, IL - after working hours.	\$10.57
Lonnemann, Malorie	10/25/2018	Team Lunch for B. Bougadis, M. Allen, J. Billie, C. Fitzgerald, K. Straub, D. Nguyen, J. McManus, M. Lonnemann, K. Riordan, P. Sorenson, M. Rosi, C. McShane, E. King, C. Castellano in Chicago, IL.	\$317.07
Sal, TANMOY	10/27/2018	Lunch after working hours - T. Sal, Y. Jain, H. Jaiswal.	\$7.47
Lauret, Kyle	10/28/2018	Lunch in Chicago, IL - after working hours.	\$18.00
Sorenson, Peter	10/29/2018	Dinner in Chicago, IL - after working hours.	\$17.23
Berry, Jim	10/31/2018	Dinner for J. Berry, J. Bush, A. Howard in Chicago, IL.	\$59.73
Berry, Jim	10/31/2018	Breakfast in Dallas, TX.	\$11.50
Sal, TANMOY	10/31/2018	Dinner after working hours - T. Sal, Y. Jain, H. Jaiswal, P. Nanda	\$7.46
Staiger, Jt	11/01/2018	Dinner in Chicago, IL - after working hours.	\$20.00
Berry, Jim	11/05/2018	Dinner in Chicago, IL.	\$12.10
Berry, Jim	11/05/2018	Lunch in Dallas, TX.	\$18.13
Berry, Jim	11/07/2018	Dinner in Chicago, IL.	\$28.00
Berry, Jim	11/07/2018	Breakfast in Chicago, IL.	\$10.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Dixon, Teagan (TJ)	11/07/2018	Lunch in Hoffman Estates, IL.	\$17.65
Dixon, Teagan (TJ)	11/07/2018	Breakfast in Hoffman Estates, IL.	\$7.60
Dixon, Teagan (TJ)	11/07/2018	Dinner in Chicago, IL.	\$50.00
Fitzgerald, Connor	11/07/2018	Dinner in Chicago, IL - after working hours.	\$12.43
Staiger, Jt	11/07/2018	Dinner for J. Staiger, L. McDonnell in Chicago, IL - after working hours.	\$33.44
Straub, Kelsey	11/07/2018	Dinner in Chicago, IL - after working hours.	\$7.72
Jain, Yash R	11/08/2018	Dinner after working hours - Y. Jain, H. Jaiswal, T. Sal	\$6.61
Fitzgerald, Connor	11/09/2018	Dinner in Chicago, IL - after working hours.	\$17.16
Jain, Yash R	11/09/2018	Dinner after working hours - Y. Jain, A. Jha, T. Sal, H. Jaiswal, P. Nanda	\$12.46
Jain, Yash R	11/10/2018	Dinner after working hours - Y. Jain, A. Jha	\$5.43
Jain, Yash R	11/10/2018	Dinner after working hours - Y. Jain, A. Jha, P. Nanda	\$7.81
Berry, Jim	11/12/2018	Breakfast in Dallas, TX.	\$5.98
Berry, Jim	11/12/2018	Dinner in Chicago, IL.	\$36.17
Berry, Jim	11/12/2018	Lunch in Chicago, IL.	\$8.94
Castellano, Carrie	11/12/2018	Dinner for M. Allen, C. Castellano, T. Berland, P. Sorenson, J. Staiger, M. Lonnemann, C. Fitzgerald, D. Nguyen, J. Billie, J. McManus, C. McShane, K. Straub, M. Rosi, J. Little, K. Riordan, B. Bougadis, V. Joshi, E. King in Chicago, IL - after working ho	\$252.35
Lauret, Kyle	11/12/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Castellano, Carrie	11/13/2018	Dinner for M. Allen, C. Castellano, T. Berland, P. Sorenson, J. Staiger, M. Lonnemann, C. Fitzgerald, D. Nguyen, J. Billie, J. McManus, C. McShane, K. Straub, M. Rosi, J. Little, K. Riordan, B. Bougadis, V. Joshi, E. King in Chicago, IL - after working ho	\$427.31
Dixon, Teagan (TJ)	11/13/2018	Lunch in Hoffman Estates, IL.	\$21.78
Jain, Yash R	11/13/2018	Dinner after working hours - Y. Jain, A. Jha, T. Sal, H. Jaiswal	\$13.59

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Lauret, Kyle	11/13/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Allen, Michael	11/14/2018	Team dinner for J. McManus, B. Bougadis, M. Lew, D. Nguyen, J. Billie, M. Lonnemann, K. Straub, M. Rosi in Chicago, IL - after working hours.	\$39.20
Bougadis, Blake	11/14/2018	Dinner for J. McManus, P. Sorenson, E. King, C. McShane, K. Riordan, C. Fitzgerald, B. Bougadis, D. Nguyen, K. Straub in Chicago, IL - after working hours.	\$126.41
Castellano, Carrie	11/14/2018	Dinner for M. Allen, C. Castellano, T. Berland, P. Sorenson, J. Staiger, M. Lonnemann, C. Fitzgerald, D. Nguyen, J. Billie, J. McManus, C. McShane, K. Straub, M. Rosi, J. Little, K. Riordan, B. Bougadis, V. Joshi, E. King in Chicago, IL - after working ho	\$129.55
Colletti, James	11/14/2018	Dinner for J. Little, M. Allen, B. Bougadis, P. Sorenson, J. Colletti, J. Billie, C. McShane in Chicago, IL - after working hours.	\$136.07
Lauret, Kyle	11/14/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Rosi, Matthew	11/14/2018	Dinner for M. Rosi, B. Hoss, P. Sorenson, C. Fitzgerald in San Francisco, CA.	\$131.56
Sorenson, Peter	11/14/2018	Dinner in Chicago, IL - after working hours.	\$15.02
Bougadis, Blake	11/15/2018	Dinner for J. McManus, P. Sorenson, E. King, C. McShane, K. Riordan, C. Fitzgerald, B. Bougadis, D. Nguyen, K. Straub in Chicago, IL - after working hours.	\$177.95
Akhilesh, Seela Akhilesh	11/16/2018	Dinner after working hours - T. Sal, A. Jha, H. Jaiswal.	\$24.22
Viray, Norell	11/16/2018	Dinner in Chicago, IL - after working hours.	\$20.00
Sal, TANMOY	11/17/2018	Lunch after working hours - T. Sal, C. Jain, A. Jha, H. Jaiswal.	\$11.31
Allen, Michael	11/19/2018	Team dinner for J. Staiger, C. Fitzgerald, B. Hunt, C. McShane, T. Berland, M. Allen, K. Riordan, J. McManus, B. Bougadis, M. Lew, D. Nguyen, J. Billie, M. Lonnemann, K. Straub, M. Rosi in Chicago, IL - after working hours.	\$182.10

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Rosi, Matthew	11/21/2018	Team lunch M. Rosi, M. Allen, K. Riordan, K. Straub, L. McDonnell, P. Sorenson, B. Bougadis, D. Nguyen, C. Fitzgerald in Chicago, IL.	\$161.23
Sal, TANMOY	11/24/2018	Lunch after working hours - T. Sal, Y. Jain	\$3.54
Allen, Michael	11/27/2018	Team dinner for J. Staiger, C. Fitzgerald, B. Hunt, C. McShane, T. Berland, M. Allen, K. Riordan, J. McManus, B. Bougadis, M. Lew, D. Nguyen, J. Billie, M. Lonnemann, K. Straub, M. Rosi in Chicago, IL - after working hours.	\$135.05
Colletti, James	11/27/2018	Dinner for J. Colletti, K. Riordan, D. Nguyen, J. Billie in San Francisco, CA.	\$99.62
Rosi, Matthew	11/27/2018	Dinner for M. Rosi, M. Allen, K. Riordan, K. Straub, L. McDonnell, P. Sorenson, B. Bougadis, D. Nguyen, C. Fitzgerald in San Francisco, CA.	\$145.36
Berry, Jim	11/28/2018	Dinner in Chicago, IL.	\$9.17
Bougadis, Blake	11/28/2018	Dinner for C. Fitzgerald, D. Nguyen, C. McShane, M. Allen, P. Sorenson, M. Rosi, K. Straub, B. Bougadis, K. Riordan in Chicago, IL - after working hours.	\$443.29
Nguyen, Donna	11/29/2018	Dinner in Chicago, IL - after working hours.	\$29.83
Allen, Michael	11/30/2018	Team dinner for J. McManus, B. Bougadis, M. Lew, D. Nguyen, J. Billie, M. Lonnemann, K. Straub, M. Rosi in Chicago, IL - after working hours.	\$49.97
Sal, TANMOY	12/01/2018	Lunch for after work hours	\$10.57
Jain, Yash R	12/02/2018	Lunch for after work hours	\$1.63
McManus, Joseph	12/02/2018	Breakfast for after work hours	\$2.73
Jain, Yash R	12/03/2018	Dinner for Y. Jain for after hours work	\$13.51
Lauret, Kyle	12/03/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Mallaro, Brian	12/03/2018	Lunch in Hoffman Estates, IL.	\$8.56
Rosi, Matthew	12/03/2018	Team dinner after working hours for M. Palagani, P. Sorenson, M. Allen, J. McManus, L. McDonnell, C. McShane, H. Price, D. Nguyen, M. Nettles, K. Straub, K. Riordan, M. Hwang, M. Rosi, B. Bougadis, M. Lew, C. Fitzgerald in Chicago, IL.	\$328.69

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Berry, Jim	12/04/2018	Dinner in Hoffman Estates, IL.	\$13.31
Lauret, Kyle	12/04/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Rosi, Matthew	12/04/2018	Team dinner after working hours for M. Palagani, P. Sorenson, M. Allen, J. McManus, L. McDonnell, C. McShane, H. Price, D. Nguyen, M. Nettles, K. Straub, K. Riordan, M. Hwang, M. Rosi, B. Bougadis, M. Lew, C. Fitzgerald in Chicago, IL.	\$265.42
Allen, Michael	12/05/2018	Team dinner after working hours for B. Bougadis, C. McShane, J. Billie, M. Allen, M. Lew, M. Rosi, J. McManus, J. Staiger, B. Hunt, C. Fitzgerald, T. Berland, D. Nguyen, M. Lonnemann, K. Straub, K. Riordan in Chicago, IL.	\$533.78
Lauret, Kyle	12/05/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Staiger, Jt	12/05/2018	Dinner in Chicago, IL - after working hours.	\$15.47
Allen, Michael	12/06/2018	Team dinner after working hours for B. Bougadis, C. McShane, J. Billie, M. Allen, M. Lew, and M. Rosi in Chicago, IL.	\$145.12
Allen, Michael	12/06/2018	Team dinner after working hours for J. McManus, J. Staiger, B. Hunt, C. Fitzgerald, T. Berland, D. Nguyen, M. Lonnemann, K. Straub, K. Riordan in Chicago, IL.	\$353.87
Fitzgerald, Connor	12/06/2018	Lunch in Hoffman Estates, IL - after working hours.	\$9.50
Fitzgerald, Connor	12/07/2018	Team dinner for K. Straub, C. McShane, J. McManus, P. Sorenson, B. Bougadis, C. Castellano, S. Paul, K. Riordan, W. Farr, C. Fitzgerald, M. Rosi, M. Allen, D. Nguyen in Chicago, IL - after working hours.	\$119.24
Fitzgerald, Connor	12/08/2018	Breakfast in Chicago, IL - after working hours.	\$5.07
McManus, Joseph	12/09/2018	Team breakfast for J. McManus, M. Lonnemann, J. Staiger in Chicago, IL - after working hours.	\$6.00
Berry, Jim	12/10/2018	Dinner in Hoffman Estates, IL.	\$12.10
Berry, Jim	12/10/2018	Lunch in Hoffman Estates, IL.	\$9.95
Berry, Jim	12/10/2018	Breakfast in Irving, TX.	\$6.56

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Bougadis, Blake	12/10/2018	Team dinner after working hours for J. Staiger, T. Berland, K. Straub, M. Allen, M. Rosi, B. Bougadis, M. Lonnemann, D. Nguyen, J. McManus, P. Sorenson, C. Fitzgerald in Chicago, IL.	\$307.00
Dixon, Teagan (TJ)	12/10/2018	Lunch in Chicago, IL.	\$25.90
Dixon, Teagan (TJ)	12/10/2018	Dinner in Chicago, IL.	\$46.08
Dixon, Teagan (TJ)	12/10/2018	Lunch in Chicago, IL.	\$11.61
Allen, Michael	12/11/2018	Team dinner after working hours for B. Bougadis, C. McShane, J. Billie, M. Allen, M. Lew, M. Rosi, J. McManus, J. Staiger, B. Hunt, C. Fitzgerald, T. Berland, D. Nguyen, M. Lonnemann, K. Straub, K. Riordan in Chicago, IL.	\$319.22
Berry, Jim	12/11/2018	Dinner in Hoffman Estates, IL.	\$14.09
Dixon, Teagan (TJ)	12/11/2018	Lunch in Chicago, IL.	\$15.02
Lauret, Kyle	12/11/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Sorenson, Peter	12/11/2018	Dinner after hours in Chicago, IL.	\$23.98
Berry, Jim	12/12/2018	Breakfast in Chicago, IL.	\$6.04
Berry, Jim	12/12/2018	Dinner in Hoffman Estates, IL.	\$13.31
Bougadis, Blake	12/12/2018	Team dinner after working hours for J. Staiger, T. Berland, K. Straub, M. Allen, M. Rosi, B. Bougadis, M. Lonnemann, D. Nguyen, J. McManus, P. Sorenson, C. Fitzgerald in Chicago, IL.	\$285.40
Dixon, Teagan (TJ)	12/12/2018	Breakfast in Chicago, IL.	\$5.00
Lauret, Kyle	12/12/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Berry, Jim	12/13/2018	Breakfast in Chicago, IL.	\$10.00
Berry, Jim	12/13/2018	Dinner in Hoffman Estates, IL.	\$11.87
Berry, Jim	12/14/2018	Breakfast in Chicago, IL.	\$10.00
Rawat, Sue	12/14/2018	Dinner after working hours - 4 attendees (S. Rawat, S. Bansal, L. Likhita, U. Choudhury).	\$32.36
Berry, Jim	12/15/2018	Breakfast in Chicago, IL.	\$25.16
Rosi, Matthew	12/15/2018	Lunch in Chicago, IL - after working hours.	\$14.38

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Straub, Kelsey	12/15/2018	Lunch in Chicago, IL - after working hours.	\$15.21
Bougadis, Blake	01/03/2019	Breakfast in Chicago, IL	\$15.00
Colletti, James	01/03/2019	Breakfast in Chicago, IL	\$15.00
Paul, Samantha	01/03/2019	Lunch in Chicago, IL	\$5.91
Colletti, James	01/04/2019	Lunch in Chicago, IL - (James Colletti, Branden Escott, Katy Riordan)	\$48.29
Berry, Jim	01/08/2019	Dinner in Chicago, IL	\$12.54
Berry, Jim	01/09/2019	Dinner in Chicago, IL	\$30.00
Allen, Michael	01/10/2019	Lunch in Chicago, IL - (Blake Bougadis, Michael Allen, Connor Fitzgerald, Connor McShane)	\$46.62
Allen, Michael	01/10/2019	Breakfast in Chicago, IL - (Blake Bougadis, Michael Allen, Connor Fitzgerald, Connor McShane, Malorie Lonnemann)	\$37.97
Staiger, Jt	01/10/2019	Dinner in Chicago, IL	\$15.10
Allen, Michael	01/11/2019	Lunch in Chicago, IL - (Michael Allen, Katy Riordan, Kelsey Straub, Connor Fitzgerald, Connor McShane, Malorie Lonnemann, Joseph McManus, Jt Staiger, Matthew Rosi)	\$219.08
Bougadis, Blake	01/14/2019	Dinner in Chicago, IL - (Blake Bougadis, Katy Riordan, Michael Allen, Connor Fitzgerald, Connor McShane, Kelsey Straub, Jenn Augustian, Joseph McManus)	\$299.01
Dixon, Teagan (TJ)	01/14/2019	Breakfast in Hoffman Estates, IL	\$5.88
Dixon, Teagan (TJ)	01/14/2019	Dinner in Chicago, IL	\$50.00
Dixon, Teagan (TJ)	01/14/2019	Lunch in Chicago, IL	\$18.88
Allen, Michael	01/15/2019	Dinner in Chicago, IL - (Michael Allen, Connor Fitzgerald, Connor McShane, Blake Bougadis, Malorie Lonnemann, Joseph McManus)	\$154.19
Dixon, Teagan (TJ)	01/15/2019	Breakfast in Hoffman Estates, IL	\$6.15
Dixon, Teagan (TJ)	01/15/2019	Lunch in Chicago, IL	\$23.16
Dixon, Teagan (TJ)	01/15/2019	Dinner in Chicago, IL	\$50.00
Dixon, Teagan (TJ)	01/15/2019	Lunch in Chicago, IL	\$14.85

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Allen, Michael	01/16/2019	Breakfast in Chicago, IL - (Michael Allen,Connor Fitzgerald,Connor McShane, Katy Riordan, Kelsey Straub)	\$30.76
Chang, Stephen	01/16/2019	Dinner in Chicago, IL	\$18.51
Riordan, Katy	01/16/2019	Dinner in Chicago, IL - (Katy Riordan,Blake Bougadis,Joseph McManus,Malorie Lonnemann,Matthew Rosi,Michael Allen,Connor McShane,Peter Sorenson,Connor Fitzgerald)	\$332.40
Riordan, Katy	01/16/2019	Dinner in Chicago, IL	\$22.21
Bougadis, Blake	01/17/2019	Dinner in Chicago, IL - (Blake Bougadis,Katy Riordan,Michael Allen,Connor Fitzgerald,Connor McShane,Kelsey Straub, Jenn Augustian,Joseph McManus)	\$110.42
Bougadis, Blake	01/17/2019	Lunch in Chicago, IL	\$25.00
Chang, Stephen	01/17/2019	Dinner in Chicago, IL	\$28.84
Augustian, Jenn	01/18/2019	Dinner in Chicago, IL - (Jenn Augustian, Katy Riordan, Kelsey Straub, Blake Bougadis, Michael Allen)	\$249.39
Riordan, Katy	01/19/2019	Breakfast in Chicago, IL - (Katy Riordan,Stephen Chang,Jenn Augustian,Black Bougadis)	\$20.00
Riordan, Katy	01/19/2019	Lunch in Chicago, IL - (Connor McShane,Jt Staiger,William Farr,Katy Riordan)	\$62.58
Lonnemann, Malorie	01/20/2019	Breakfast in Chicago, IL	\$6.76
Allen, Michael	01/21/2019	Dinner in Chicago, IL - (Blake Bougadis,Michael Allen,Katy Riordan,Kelsey Straub,Connor Fitzgerald,Connor McShane, Malorie Lonnemann, Jt Staiger, Stephen Chang,Matt Lew)	\$232.10
Bougadis, Blake	01/22/2019	Dinner in Chicago, IL - (Blake Bougadis,Katy Riordan,Michael Allen,Connor Fitzgerald,Connor McShane,Kelsey Straub, Matt Lew,Joseph McManus)	\$169.00
McManus, Joseph	01/22/2019	Lunch in Chicago, IL	\$21.52
Riordan, Katy	01/22/2019	Lunch in Chicago, IL - (Katy Riordan,Jt Staiger,Blake Bougadis,Liz Berrill,Michael Allen)	\$45.72
Straub, Kelsey	01/22/2019	Dinner in Chicago, IL	\$11.03

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Bougadis, Blake	01/23/2019	Dinner in Chicago, IL	\$17.51
Allen, Michael	01/24/2019	Breakfast in Chicago, IL - (Blake Bougadis,Michael Allen,Katy Riordan,Kelsey Straub,Connor Fitzgerald,Connor McShane, Malorie Lonnemann)	\$46.62
Allen, Michael	01/24/2019	Dinner in Chicago, IL - (Blake Bougadis,Michael Allen,Katy Riordan,Kelsey Straub,Connor Fitzgerald,Connor McShane, Malorie Lonnemann, Jt Staiger, Stephen Chang,Matt Lew,Brad Hunt)	\$223.93
Bougadis, Blake	01/24/2019	Breakfast in Chicago, IL	\$15.00
Allen, Michael	01/26/2019	Lunch in Chicago, IL - (Blake Bougadis,Michael Allen,Katy Riordan,Kelsey Straub,Connor Fitzgerald,Connor McShane, Malorie Lonnemann, Jt Staiger, Stephen Chang)	\$165.80
Allen, Michael	01/26/2019	Breakfast in Chicago, IL - (Michael Allen,Katy Riordan,Connor Fitzgerald,Malorie Lonnemann)	\$44.14
Bougadis, Blake	01/26/2019	Lunch in Chicago, IL - (Joseph McManus,Kelsey Straub,Blake Bougadis,Katy Riordan,Stephen Chang,Connor Fitzgerald,Connor McShane,Michael Allen)	\$117.82
Fitzgerald, Connor	01/26/2019	Dinner in New York, NY	\$14.33
Lauret, Kyle	01/26/2019	Lunch in Chicago, IL	\$9.00
Riordan, Katy	01/26/2019	Breakfast in Chicago, IL - (Malorie Lonnemann,Jt Staiger,Michael Allen,Katy Riordan,Joseph McManus, Kelsey Straub)	\$40.00
Riordan, Katy	01/27/2019	Breakfast in Chicago, IL - (Katy Riordan,Joseph McManus)	\$25.89
McManus, Joseph	01/28/2019	Dinner in Chicago, IL	\$50.00
Riordan, Katy	01/28/2019	Dinner in Chicago, IL - (Katy Riordan,Joseph McManus,Michael Allen,Kelsey Straub)	\$58.97
Allen, Michael	01/29/2019	Lunch in Chicago, IL - (Michael Allen,Katy Riordan,Kelsey Straub,Connor Fitzgerald,Malorie Lonnemann, Joseph McManus)	\$102.34
Chang, Stephen	01/29/2019	Dinner in Chicago, IL	\$23.74
Chang, Stephen	01/30/2019	Dinner in New York, NY	\$19.58

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Staiger, Jt	01/31/2019	Dinner in Chicago, IL	\$20.00
Allen, Michael	02/02/2019	Lunch in Chicago, IL - (Katy Riordan, Donna Nguyen, Stephen Chang, Michael Allen, Joseph McManus, Blake Bougadis, Connor McShane, Malorie Lonnemann, Kyle Lauret, Connor Fitzgerald)	\$250.00
Allen, Michael	02/02/2019	Breakfast in Chicago, IL - (Katy Riordan, Stephen Chang, Michael Allen, Joseph McManus, Connor McShane, Connor Fitzgerald)	\$69.55
Staiger, Jt	02/02/2019	Breakfast in Chicago, IL	\$3.25
Allen, Michael	02/04/2019	Dinner in Chicago, IL - (Katy Riordan, Donna Nguyen, Stephen Chang, Michael Allen, Joseph McManus, Connor Fitzgerald)	\$128.14
Chang, Stephen	02/05/2019	Dinner in Chicago, IL	\$19.58
Nguyen, Donna	02/05/2019	Dinner in Chicago, IL - (Donna Nguyen, Katy Riordan, Kelsey Straub)	\$41.16
Allen, Michael	02/06/2019	Dinner in Chicago, IL - (Michael Allen, Katy Riordan, Kelsey Straub, Donna Nguyen, Joseph McManus)	\$104.42
Allen, Michael	02/07/2019	Dinner in Chicago, IL - (Katy Riordan, Donna Nguyen, Stephen Chang, Michael Allen, Joseph McManus, Blake Bougadis, Connor McShane, Malorie Lonnemann, Kyle Lauret, Connor Fitzgerald)	\$237.30
Allen, Michael	02/09/2019	Lunch in Chicago, IL - (Katy Riordan, Donna Nguyen, Stephen Chang, Michael Allen, Joseph McManus, Connor Fitzgerald)	\$152.17
Rosi, Matthew	02/09/2019	Breakfast in Chicago, IL	\$10.01
Rosi, Matthew	02/09/2019	Lunch in Chicago, IL	\$22.37
Allen, Michael	02/11/2019	Dinner in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Joseph McManus)	\$93.11
Allen, Michael	02/12/2019	Dinner in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Joseph McManus, Jt Staiger)	\$138.07

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Riordan, Katy	02/12/2019	Dinner in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen)	\$37.15
Allen, Michael	02/13/2019	Dinner in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Jt Staiger)	\$148.61
Chang, Stephen	02/13/2019	Dinner in Chicago, IL	\$21.78
McManus, Joseph	02/13/2019	Dinner in Chicago, IL	\$20.98
Allen, Michael	02/16/2019	Lunch in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Joseph McManus, Jt Staiger, Stephen Chang)	\$168.54
Allen, Michael	02/16/2019	Breakfast in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Jt Staiger, Joseph McManus)	\$51.83
Chang, Stephen	02/18/2019	Dinner in Chicago, IL	\$23.21
Allen, Michael	02/19/2019	Dinner in Chicago, IL	\$19.39
Chang, Stephen	02/19/2019	Dinner in Chicago, IL	\$21.19
Allen, Michael	02/20/2019	Breakfast in Chicago, IL	\$8.17
Berry, Jim	02/20/2019	Dinner in Chicago, IL	\$17.53
Chang, Stephen	02/20/2019	Dinner in Chicago, IL	\$24.01
Berry, Jim	02/21/2019	Breakfast in Chicago, IL	\$10.00
Allen, Michael	02/23/2019	Lunch in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Joseph McManus)	\$122.48
McManus, Joseph	02/23/2019	Breakfast in Chicago, IL	\$12.42
Nguyen, Donna	02/23/2019	Breakfast in Chicago, IL	\$15.00
Chang, Stephen	02/25/2019	Dinner in Chicago, IL	\$26.29
Staiger, Jt	02/26/2019	Dinner in Chicago, IL	\$24.71
Berry, Jim	02/27/2019	Breakfast in Chicago, IL	\$5.98
Berry, Jim	02/27/2019	Dinner in Chicago, IL	\$40.23
Chang, Stephen	02/27/2019	Dinner in Chicago, IL	\$22.58
Straub, Kelsey	02/27/2019	Dinner in Chicago, IL	\$17.66
Allen, Michael	02/28/2019	Breakfast in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub)	\$39.13

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Chang, Stephen	02/28/2019	Dinner in Chicago, IL	\$19.58
Subtotal for Meals:			\$12,569.60
<i>Mileage</i>			
Allen, Michael	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	10/15/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Billie, Jaclyn	10/15/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/15/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 30 miles.	\$16.35
Fitzgerald, Connor	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
King, Elizabeth	10/15/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 88 miles.	\$47.96
Lonnemann, Malorie	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Paul, Samantha	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Paul, Samantha	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Riordan, Katy	10/15/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Sorenson, Peter	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/15/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/15/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Yauch, Glenn	10/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	10/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	10/16/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Billie, Jaclyn	10/16/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Billie, Jaclyn	10/16/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 30 miles.	\$16.35
Fitzgerald, Connor	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Hoye, Jim	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
King, Elizabeth	10/16/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 88 miles.	\$47.96
Lonnemann, Malorie	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Paul, Samantha	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Paul, Samantha	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	10/16/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Smietanski, Meredith	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 41 miles.	\$22.35
Sorenson, Peter	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Weinert McDonnell, Lesley	10/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Allen, Michael	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Billie, Jaclyn	10/17/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/17/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 49 miles.	\$26.71
Fitzgerald, Connor	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	10/17/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 88 miles.	\$47.96
Lonnemann, Malorie	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Paul, Samantha	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Paul, Samantha	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	10/17/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Sorenson, Peter	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/17/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/17/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	10/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	10/18/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	10/18/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/18/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/18/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	10/22/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Billie, Jaclyn	10/22/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/22/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 49 miles.	\$26.71
Bradfield, Derek	10/22/2018	Mileage from home in Denver, CO to Denver, CO airport - 36 miles.	\$19.62
Fitzgerald, Connor	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	10/22/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	10/22/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/22/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/22/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/22/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/22/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Allen, Michael	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Billie, Jaclyn	10/23/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/23/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 49 miles.	\$26.71
Castellano, Carrie	10/23/2018	Mileage from Chicago, IL to Manteno, IL - 28 miles.	\$15.26
Castellano, Carrie	10/23/2018	Mileage from Manteno, IL to Chicago, IL - 28 miles.	\$15.26

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Fitzgerald, Connor	10/23/2018	Mileage from Chicago, IL to Manteno, IL - 52 miles.	\$28.34
Fitzgerald, Connor	10/23/2018	Mileage from Manteno, IL to Chicago, IL - 52 miles.	\$28.34
Hoye, Jim	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
King, Elizabeth	10/23/2018	Roundtrip mileage from Chicago, IL to Manteno, IL - 104 miles.	\$56.68
Lonnemann, Malorie	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 55 miles.	\$29.98
Lonnemann, Malorie	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 55 miles.	\$29.98
McManus, Joseph	10/23/2018	Mileage from Manteno, IL to Chicago, IL - 53 miles.	\$28.89
McManus, Joseph	10/23/2018	Mileage from Chicago, IL to Manteno, IL - 53 miles.	\$28.89
Riordan, Katy	10/23/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/23/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/23/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/23/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	10/23/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Billie, Jaclyn	10/24/2018	Mileage from Frankfort, IL to Hoffman Estates, IL - 49 miles.	\$26.71
Billie, Jaclyn	10/24/2018	Mileage from Hoffman Estates, IL to Frankfort, IL - 49 miles.	\$26.71
Hoye, Jim	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
Hoye, Jim	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
King, Elizabeth	10/24/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Lonnemann, Malorie	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
McManus, Joseph	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	10/24/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Weinert McDonnell, Lesley	10/24/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	10/24/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Bradfield, Derek	10/25/2018	Mileage from Denver, Co airport to home in Denver, CO - 36 miles.	\$19.62
Castellano, Carrie	10/25/2018	Mileage from Hoffman Estates, IL to Schaumburg, IL - 12 miles.	\$6.54
Castellano, Carrie	10/25/2018	Mileage from Schaumburg, IL to Des Plaines, IL - 9 miles.	\$4.91
Fitzgerald, Connor	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Nguyen, Donna	10/25/2018	Mileage from Hoffman Estates, IL to Schaumburg, IL - 14 miles.	\$7.63
Nguyen, Donna	10/25/2018	Mileage from Schaumburg, IL to Des Plaines, IL - 10 miles.	\$5.45
Rosi, Matthew	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Rosi, Matthew	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Straub, Kelsey	10/25/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 10 miles.	\$5.45

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	10/25/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/25/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/25/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/25/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	10/26/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	10/26/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Allen, Michael	10/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	10/29/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	10/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	10/29/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Riordan, Katy	10/29/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Sorenson, Peter	10/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/29/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	10/29/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Hoye, Jim	10/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	10/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
King, Elizabeth	10/30/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Smietanski, Meredith	10/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	10/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 41 miles.	\$22.35
Weinert McDonnell, Lesley	10/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Allen, Michael	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Hoye, Jim	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
King, Elizabeth	10/31/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Riordan, Katy	10/31/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	10/31/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Yauch, Glenn	10/31/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	10/31/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/01/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/01/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Riordan, Katy	11/01/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/01/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/01/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/01/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	11/01/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/01/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/01/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/02/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/02/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/05/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Riordan, Katy	11/05/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/05/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/05/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Straub, Kelsey	11/05/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Hoye, Jim	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
McManus, Joseph	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/06/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Rosi, Matthew	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Rosi, Matthew	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Sorenson, Peter	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/06/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/06/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	11/06/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/07/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Smietanski, Meredith	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Smietanski, Meredith	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 41 miles.	\$22.35
Sorenson, Peter	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/07/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/07/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	11/07/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Yauch, Glenn	11/07/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	11/07/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	11/08/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/08/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/08/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/08/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/08/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/08/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Staiger, Jt	11/08/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	11/08/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/08/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Riordan, Katy	11/09/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Weinert McDonnell, Lesley	11/09/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/09/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	11/12/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/12/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	11/12/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
McManus, Joseph	11/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/12/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	11/12/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	11/12/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	11/13/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/13/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Hoye, Jim	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 28 miles.	\$15.26
Hoye, Jim	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 28 miles.	\$15.26
King, Elizabeth	11/13/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Lonnemann, Malorie	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/13/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Smietanski, Meredith	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Smietanski, Meredith	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 41 miles.	\$22.35
Sorenson, Peter	11/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/13/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	11/14/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/14/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
King, Elizabeth	11/14/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
McManus, Joseph	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/14/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Yauch, Glenn	11/14/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 26 miles.	\$14.17

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Yauch, Glenn	11/14/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Berland, Taylor	11/15/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/15/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Enkhbayar, Tuya	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 58 miles.	\$31.61
Enkhbayar, Tuya	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 58 miles.	\$31.61
Fitzgerald, Connor	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
King, Elizabeth	11/15/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
Lonnemann, Malorie	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/15/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/15/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/15/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Berland, Taylor	11/16/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/16/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
King, Elizabeth	11/16/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 80 miles.	\$43.60
McManus, Joseph	11/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/16/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/16/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/16/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/16/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Allen, Michael	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Colletti, James	11/19/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Lonnemann, Malorie	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	11/19/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Rosi, Matthew	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Sorenson, Peter	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/19/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Colletti, James	11/20/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Lonnemann, Malorie	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Riordan, Katy	11/20/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Sorenson, Peter	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	11/20/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/20/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/20/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Rosi, Matthew	11/21/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/21/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Lonnemann, Malorie	11/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	11/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Weinert McDonnell, Lesley	11/26/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/26/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Berland, Taylor	11/27/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/27/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Hoye, Jim	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 29 miles.	\$15.81
Hoye, Jim	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81
Riordan, Katy	11/27/2018	Roundtrip mileage from Chicago, IL to Hoffman Estates, IL - 60 miles.	\$32.70
Rosi, Matthew	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Sorenson, Peter	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/27/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/27/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/27/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/27/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/28/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Colletti, James	11/28/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
McManus, Joseph	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Sorenson, Peter	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/28/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/28/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/28/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/28/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Colletti, James	11/29/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Fitzgerald, Connor	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Sorenson, Peter	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	11/29/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/29/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/29/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	11/29/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Allen, Michael	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	11/30/2018	Roundtrip mileage from Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Colletti, James	11/30/2018	Roundtrip mileage from Naperville, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Rosi, Matthew	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Staiger, Jt	11/30/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	11/30/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/30/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	11/30/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 32 miles.	\$17.44
McManus, Joseph	12/02/2018	Weekend mileage from home to Deloitte office in Chicago, IL - 5 miles	\$2.73
Allen, Michael	12/03/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/03/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/03/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/03/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/03/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	12/03/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/03/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	12/03/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Riordan, Katy	12/03/2018	Mileage from Chicago, IL to Sears office - 30 miles.	\$16.35
Rosi, Matthew	12/03/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/03/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/03/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	12/03/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/03/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/03/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	12/03/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Allen, Michael	12/04/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/04/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/04/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/04/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/04/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Hoye, Jim	12/04/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	12/04/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL- 35 miles.	\$19.08
Lonnemann, Malorie	12/04/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	12/04/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/04/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Smietanski, Meredith	12/04/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	12/04/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles.	\$22.35
Weinert McDonnell, Lesley	12/04/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/04/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/05/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Allen, Michael	12/05/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	12/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL- 35 miles.	\$19.08
Fitzgerald, Connor	12/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/05/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL- 35 miles.	\$19.08
Lonnemann, Malorie	12/05/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	12/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Weinert McDonnell, Lesley	12/05/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	12/05/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Yauch, Glenn	12/05/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	12/05/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	12/06/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/06/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/06/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/06/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/06/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	12/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	12/06/2018	Mileage from Sears office to Chicago, IL - 30 miles.	\$16.35
Rosi, Matthew	12/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Straub, Kelsey	12/06/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/06/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	12/06/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	12/06/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Weinert McDonnell, Lesley	12/07/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/07/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
McManus, Joseph	12/09/2018	Mileage from home to Deloitte office in Chicago, IL - 6 miles	\$3.27
Allen, Michael	12/10/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/10/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/10/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/10/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/10/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/10/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	12/10/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Rosi, Matthew	12/10/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/10/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Straub, Kelsey	12/10/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	12/10/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Yauch, Glenn	12/10/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles.	\$14.17

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Yauch, Glenn	12/10/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	12/11/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Allen, Michael	12/11/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	12/11/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Hoye, Jim	12/11/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81
Hoye, Jim	12/11/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles.	\$15.81
Lonnemann, Malorie	12/11/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/11/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Rosi, Matthew	12/11/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/11/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Williams, Adam	12/11/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Allen, Michael	12/12/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/12/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/12/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/12/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/12/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Rosi, Matthew	12/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Williams, Adam	12/12/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Allen, Michael	12/13/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/13/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/13/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	12/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Rosi, Matthew	12/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	12/13/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Williams, Adam	12/13/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Borcher, Scott	12/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Borcher, Scott	12/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Rosi, Matthew	12/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Rosi, Matthew	12/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	12/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	12/17/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	12/17/2018	Mielage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	12/17/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	12/17/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Borcher, Scott	12/18/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Borcher, Scott	12/18/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Hoye, Jim	12/18/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81
Hoye, Jim	12/18/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles.	\$15.81
McManus, Joseph	12/18/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	12/18/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Smietanski, Meredith	12/18/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	12/18/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles.	\$22.35
Smietanski, Meredith	12/18/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles.	\$0.00
Smietanski, Meredith	12/18/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles.	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Sorenson, Peter	12/18/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	12/18/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Williams, Adam	12/18/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Borcher, Scott	12/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL- 30 miles.	\$16.35
Borcher, Scott	12/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Hoye, Jim	12/19/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81
Hoye, Jim	12/19/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles.	\$15.81
Lonnemann, Malorie	12/19/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL- 35 miles.	\$19.08
Lonnemann, Malorie	12/19/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	12/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	12/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	12/19/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Yauch, Glenn	12/19/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	12/19/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Weinert McDonnell, Lesley	12/20/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	12/20/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/21/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/21/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Borcher, Scott	01/02/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Borcher, Scott	01/02/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Colletti, James	01/02/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Riordan, Katy	01/02/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Borcher, Scott	01/03/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Borcher, Scott	01/03/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Colletti, James	01/03/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Paul, Samantha	01/03/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Paul, Samantha	01/03/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Riordan, Katy	01/03/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Borcher, Scott	01/04/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Borcher, Scott	01/04/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Colletti, James	01/04/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Riordan, Katy	01/04/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Allen, Michael	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Augustian, Jenn	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Lonnemann, Malorie	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McShane, Connor	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 140 miles (weekly total)	\$81.20
McShane, Connor	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 140 miles (weekly total)	\$81.20
Riordan, Katy	01/07/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Staiger, Jt	01/07/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/07/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/07/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Williams, Adam	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles	\$11.60

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Augustian, Jenn	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Berland, Taylor	01/08/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 61 miles	\$35.38
Fitzgerald, Connor	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Hoye, Jim	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
Hoye, Jim	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Riordan, Katy	01/08/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Rosi, Matthew	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 34 miles	\$19.72
Rosi, Matthew	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 34 miles	\$19.72
Smietanski, Meredith	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Smietanski, Meredith	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Staiger, Jt	01/08/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/08/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/08/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Yauch, Glenn	01/08/2019	Mileage from Downers Grove, IL to Hoffman Estates, IL - 28 miles	\$16.24
Yauch, Glenn	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles	\$15.08
Allen, Michael	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Augustian, Jenn	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Berland, Taylor	01/09/2019	Roundtrip mileage from Hoffman Estates, IL to home in Chicago, IL - 61 miles	\$35.38
Fitzgerald, Connor	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Riordan, Katy	01/09/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Rosi, Matthew	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 34 miles	\$19.72
Rosi, Matthew	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 34 miles	\$19.72
Smietanski, Meredith	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Staiger, Jt	01/09/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/09/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/09/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/10/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Allen, Michael	01/10/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Fitzgerald, Connor	01/10/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/10/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/10/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/10/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Staiger, Jt	01/10/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Williams, Adam	01/10/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles	\$11.60
Allen, Michael	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Augustian, Jenn	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Fitzgerald, Connor	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Hoye, Jim	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
Hoye, Jim	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Lonnemann, Malorie	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McShane, Connor	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 140 miles (weekly total)	\$81.20
McShane, Connor	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 140 miles (weekly total)	\$81.20
Riordan, Katy	01/14/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Smietanski, Meredith	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Staiger, Jt	01/14/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/14/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/14/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Hoye, Jim	01/15/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Hoye, Jim	01/15/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Smietanski, Meredith	01/15/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Smietanski, Meredith	01/15/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Weinert McDonnell, Lesley	01/15/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/15/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Yauch, Glenn	01/15/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles	\$15.08
Yauch, Glenn	01/15/2019	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles	\$15.08
Allen, Michael	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Augustian, Jenn	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Fitzgerald, Connor	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Hoye, Jim	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
Hoye, Jim	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Lonnemann, Malorie	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
McManus, Joseph	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Riordan, Katy	01/16/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Staiger, Jt	01/16/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/16/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/16/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Augustian, Jenn	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/17/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Fitzgerald, Connor	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/17/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/17/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	01/17/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	01/17/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	01/17/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/17/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Williams, Adam	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles	\$11.60
Weinert McDonnell, Lesley	01/18/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/18/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/21/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
McManus, Joseph	01/21/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/21/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McShane, Connor	01/21/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
McShane, Connor	01/21/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Riordan, Katy	01/21/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Staiger, Jt	01/21/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/21/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/21/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/22/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/22/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Berrill, Liz	01/22/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Hoye, Jim	01/22/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Hoye, Jim	01/22/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
Riordan, Katy	01/22/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	01/22/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Smietanski, Meredith	01/22/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Staiger, Jt	01/22/2019	Mileage from Hoffman Estates, IL to home in La Grange, IL - 20 miles	\$11.60
Berrill, Liz	01/23/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Lonnemann, Malorie	01/23/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/23/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Staiger, Jt	01/23/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Allen, Michael	01/24/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/24/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Berrill, Liz	01/24/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Lonnemann, Malorie	01/24/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/24/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/24/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
McManus, Joseph	01/24/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Riordan, Katy	01/24/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	01/24/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/24/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Fitzgerald, Connor	01/28/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/28/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Riordan, Katy	01/28/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Staiger, Jt	01/28/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Fitzgerald, Connor	01/29/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/29/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/29/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Riordan, Katy	01/29/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	01/29/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/29/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Staiger, Jt	01/31/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Berrill, Liz	02/01/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Weinert McDonnell, Lesley	02/01/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	02/01/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Fitzgerald, Connor	02/04/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	02/04/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	02/04/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/04/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	02/04/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	02/04/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/04/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/05/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Fitzgerald, Connor	02/05/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	02/05/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	02/05/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	02/05/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Riordan, Katy	02/05/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	02/05/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Smietanski, Meredith	02/05/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Straub, Kelsey	02/05/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	02/05/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/06/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Fitzgerald, Connor	02/06/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	02/06/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	02/06/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/06/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	02/06/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	02/06/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/06/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/06/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/06/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/07/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Riordan, Katy	02/07/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	02/07/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/07/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Nguyen, Donna	02/09/2019	Mileage from home in Wheaton, IL to Hoffman Estates, IL - 29 miles	\$16.82
Nguyen, Donna	02/09/2019	Mileage from Hoffman Estates, IL to home in Wheaton, IL - 29 miles	\$16.82
Allen, Michael	02/11/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/11/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Berrill, Liz	02/11/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
McManus, Joseph	02/11/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/11/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	02/11/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	02/11/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Staiger, Jt	02/11/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/11/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/11/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/12/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Hoye, Jim	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
McManus, Joseph	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/12/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Riordan, Katy	02/12/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Staiger, Jt	02/12/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/12/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/12/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/12/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/13/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Allen, Michael	02/13/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/13/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Straub, Kelsey	02/13/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/13/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/13/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/13/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
McManus, Joseph	02/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
McManus, Joseph	02/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	02/14/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Weinert McDonnell, Lesley	02/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Nguyen, Donna	02/16/2019	Mileage from Hoffman Estates, IL to home in Wheaton, IL - 29 miles	\$16.82
Nguyen, Donna	02/16/2019	Mileage from home in Wheaton, IL to Hoffman Estates, IL - 29 miles	\$16.82
Allen, Michael	02/18/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Allen, Michael	02/18/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
McManus, Joseph	02/18/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	02/18/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Staiger, Jt	02/18/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/18/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/18/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/19/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/19/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
McManus, Joseph	02/19/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/19/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	02/19/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/19/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/20/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/20/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Berrill, Liz	02/20/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
McManus, Joseph	02/20/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/20/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Staiger, Jt	02/20/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/20/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/20/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/21/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
McManus, Joseph	02/21/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	02/21/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Straub, Kelsey	02/22/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/22/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Nguyen, Donna	02/23/2019	Mileage from home in Wheaton, IL to Hoffman Estates, IL - 29 miles	\$16.82
Nguyen, Donna	02/23/2019	Mileage from Hoffman Estates, IL to home in Wheaton, IL - 29 miles	\$16.82

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Allen, Michael	02/25/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/25/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Staiger, Jt	02/25/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/25/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/25/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/26/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/26/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Straub, Kelsey	02/26/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/26/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/26/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/26/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/27/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/27/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/27/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/27/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/28/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/28/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
----------	------	-------------	--------

Mileage

Berrill, Liz	02/28/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Staiger, Jt	02/28/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/28/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/28/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/28/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/28/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Subtotal for Mileage:			<u>\$17,842.67</u>

Office Supplies and Stationery

Straub, Kelsey	02/20/2019	Postage expense to mail pension confirmations	<u>\$11.00</u>
Subtotal for Office Supplies and Stationery:			\$11.00

Telephone: Conference Calls

Berrill, Liz	01/08/2019	Conference call expense for L. Berrill	\$1.32
Berrill, Liz	01/23/2019	Conference call expense for L. Berrill	<u>\$0.18</u>
Subtotal for Telephone: Conference Calls:			\$1.50

Transportation

Fielding, Stephen	10/21/2018	Uber from home to airport in New York, NY.	\$77.92
Fielding, Stephen	10/22/2018	Uber from airport to hotel in Chicago, IL.	\$115.78
Fielding, Stephen	10/23/2018	Uber from Sears to airport in Chicago, IL.	\$71.69

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Transportation</i>			
Dixon, Teagan (TJ)	11/07/2018	Taxi from Chicago, IL airport to Sears office.	\$39.00
Dixon, Teagan (TJ)	11/07/2018	Taxi from Sears office to Chicago, IL airport.	\$39.00
Dixon, Teagan (TJ)	11/13/2018	Taxi from Chicago, IL airport to Sears office.	\$38.00
Viray, Norell	11/16/2018	Uber from Sears to home in Chicago, IL.	\$9.29
Viray, Norell	11/27/2018	Car service from Chicago, IL train station to home - after working hours.	\$13.77
Mallaro, Brian	12/02/2018	Lyft from airport to hotel in Chicago, IL.	\$33.66
Mallaro, Brian	12/04/2018	Lyft from hotel to airport in Chicago, IL.	\$43.66
Mallaro, Brian	12/05/2018	Lyft from airport to home in Minneapolis, MN.	\$25.56
Rosi, Matthew	12/09/2018	Uber in Chicago, IL - after working hours.	\$7.30
Dixon, Teagan (TJ)	12/10/2018	Taxi tip in Chicago, IL	\$2.00
Dixon, Teagan (TJ)	12/10/2018	Taxi from hotel to client site.	\$9.33
Dixon, Teagan (TJ)	12/10/2018	Taxi tip in Chicago, IL	\$1.00
Dixon, Teagan (TJ)	12/10/2018	Taxi from Chicago airport to hotel.	\$42.00
Dixon, Teagan (TJ)	12/10/2018	Taxi from dinner to hotel as transportation during travel	\$7.79
Dixon, Teagan (TJ)	12/10/2018	Taxi from Hoffman Estates, IL to dinner as transportation during travel	\$9.58
Dixon, Teagan (TJ)	12/10/2018	Taxi tip in Chicago, IL	\$3.00
Enkhbayar, Tuya	12/10/2018	Car service from Deloitte office to home in Chicago, IL - after working hours.	\$10.48
Dixon, Teagan (TJ)	12/11/2018	Taxi from Hoffman Estates, IL to Chicago airport.	\$36.17
Mason, David	12/18/2018	Taxi from home to Hoffman Estates, IL	\$12.01
Mason, David	12/19/2018	Taxi from home to Hoffman Estates, IL	\$12.68
Mason, David	01/08/2019	Taxi from home to Hoffman Estates, IL	\$11.20
Mason, David	01/08/2019	Taxi from home to Hoffman Estates, IL	\$4.85
Mason, David	01/08/2019	Taxi from Hoffman Estates, IL to home	\$61.18
Mason, David	01/09/2019	Taxi from home to Hoffman Estates, IL	\$57.52
Berry, Jim	01/10/2019	Taxi from DFW Airport to home	\$47.28
Mason, David	01/10/2019	Taxi from Hoffman Estates, IL to home	\$8.75
Dixon, Teagan (TJ)	01/14/2019	Taxi from ORD Airport to Hoffman Estates, IL	\$40.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Category	Date	Description	Amount
<i>Transportation</i>			
Mason, David	01/14/2019	Taxi from home to Hoffman Estates, IL	\$12.28
Dixon, Teagan (TJ)	01/15/2019	Taxi from hotel to Hoffman Estates, IL	\$6.86
Dixon, Teagan (TJ)	01/15/2019	Taxi from Hoffman Estates, IL to ORD Airport	\$38.77
Mason, David	01/15/2019	Taxi from home to Hoffman Estates, IL	\$11.82
Mason, David	01/15/2019	Taxi from Hoffman Estates, IL to home	\$13.36
Mason, David	01/16/2019	Taxi from home to Hoffman Estates, IL	\$14.19
Mason, David	01/16/2019	Taxi from Hoffman Estates, IL to home	\$11.89
Mason, David	01/16/2019	Taxi from home to Hoffman Estates, IL	\$13.57
Fitzgerald, Connor	01/22/2019	After hours taxi from Deloitte office to home	\$17.14
Mason, David	01/22/2019	Taxi from home to Hoffman Estates, IL	\$12.88
Mason, David	01/22/2019	Taxi from Hoffman Estates, IL to home	\$11.87
Allen, Michael	01/23/2019	After hours taxi from Deloitte Chicago office to home	\$24.25
McManus, Joseph	01/23/2019	After hours taxi from Deloitte office to home	\$19.47
McManus, Joseph	01/24/2019	After hours taxi from Deloitte office to home	\$11.69
Riordan, Katy	01/24/2019	After hours taxi from Deloitte Chicago office to home	\$21.25
Fitzgerald, Connor	01/26/2019	After hours taxi from home to Deloitte office	\$13.56
Fitzgerald, Connor	01/26/2019	After hours taxi from Deloitte office to home	\$17.61
Straub, Kelsey	02/02/2019	After hours taxi to/from Deloitte Chicago office to home	\$26.11
McManus, Joseph	02/03/2019	After hours taxi from Deloitte Chicago office to home	\$20.57
Straub, Kelsey	02/09/2019	After hours taxi to/from Deloitte office to home	\$28.90
McManus, Joseph	02/14/2019	After hours taxi from Deloitte Chicago office to home	\$19.49
Straub, Kelsey	02/16/2019	After hours taxi to/from Deloitte office to home	\$20.70
Straub, Kelsey	02/23/2019	After hours taxi to/from Deloitte office to home	\$10.98
Subtotal for Transportation:			\$1,290.66
Total			\$47,154.66

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

October 15, 2018 - February 28, 2019

Recapitulation

Category	Amount
Mileage	\$17,842.67
Meals	\$12,569.60
Hotel	\$7,061.08
Airfare	\$4,399.33
Auto Rental	\$1,986.56
Transportation	\$1,290.66
Auto Tolls	\$985.90
Auto Parking	\$985.41
Auto Rental: Gasoline	\$20.95
Office Supplies and Stationery	\$11.00
Telephone: Conference Calls	\$1.50

EXHIBIT C

**CERTIFICATION FOR
THE FIRST INTERIM FEE APPLICATION PERIOD
OCTOBER 15, 2018 THROUGH FEBRUARY 28, 2019**

Deloitte & Touche LLP
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Jimmy Berry
Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FIRST INTERIM FEE APPLICATION
OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED
AS INDEPENDENT AUDITORS AND ADVISOR FOR THE DEBTORS
FOR THE PERIOD OCTOBER 15, 2018 THROUGH FEBRUARY 28, 2019**

JIMMY BERRY, deposes and says:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 2200 Ross Avenue, Suite 1600, Dallas, Texas 75201. I make this certification in connection with the first interim application (the “Application”) of Deloitte & Touche, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I submit this certification with respect to Deloitte & Touche’s compliance

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

with and pursuant to the Court's General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on November 25, 2009 (the "Local Guidelines"), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 (the "UST Guidelines") (collectively, and with the Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated November 16, 2018 (Docket No. 796) (the "Compensation Order"), the "Guidelines").

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche's clients.

d. Deloitte & Touche has not made a profit with respect to the expenses requested in the Application.

e. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these chapter 11 cases.

g. Deloitte & Touche has not entered into any agreement with the office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other

compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Application were provided to the appropriate parties
on or about the date set for the filing of Applications by the Compensation Order.

/s/ Jimmy Berry

Declarant: Jimmy Berry

Title: Partner

Dated: April 15, 2019